

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION)
OF ATMOS ENERGY CORPORATION) Docket No.
FOR REVIEW AND ADJUSTMENT OF ITS) 19-ATMG- 525 -RTS
NATURAL GAS RATES)

DIRECT TESTIMONY OF PAUL H. RAAB

1 I. **INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS**
3 **ADDRESS.**

4 A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road,
5 Bethesda, MD 20816. I am an independent economic consultant.

6 **Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?**

7 A. I am appearing on behalf of Atmos Energy Corporation (“Atmos Energy” or “the
8 Company”).

9 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

10 A. I have a B.A. in Economics from Rutgers University and an M.A. from the State
11 University of New York at Binghamton with a concentration in Econometrics.
12 While attending Rutgers, I studied as a Henry Rutgers Scholar.

13 **Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.**

14 A. I have been providing consulting services to the utility industry for over forty years,
15 having assisted electric, gas, telephone, and water utilities; Commissions; and
16 intervenor clients in a variety of areas. I am trained as a quantitative economist so
17 that most of this assistance has been in the form of mathematical and economic
18 analysis and information systems development. My areas of focus relevant to this

1 proceeding include planning issues, as well as costing and rate design analysis. I
2 began my career with the professional services firm that is now known as Ernst &
3 Young, where I was employed for ten years.

4 **Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN**
5 **REGULATORY PROCEEDINGS?**

6 A. Yes. I have provided expert testimony before this Commission in Docket Nos.
7 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-KGSG-705-GIG, 01-KGSG-229-
8 TAR, 02-KGSG-018-TAR, 02-WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-
9 1076-TAR, 05-AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-
10 WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-KCPE-795-TAR,
11 12-WSEE-112-RTS, 12-KGSG-835-RTS, 12-GIMX-337-GIV, 12-KG&E-718-
12 CON, 13-KG&E-451-CON, 13-WSEE-629-RTS, 14-ATMG-320-RTS, 15-WSEE-
13 181-TAR, 15-KCPE-116-RTS, 16-ATMG-079-RTS, 16-KGSG-491-RTS, 16-
14 KCPE-446-TAR, 18-KCPE-480-RTS, and 18-KGSG-560-RTS. In addition, I have
15 provided expert testimony before the state regulatory authorities of Alaska,
16 Colorado, the District of Columbia, Georgia, Indiana, Iowa, Kentucky, Louisiana,
17 Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, New Jersey, New
18 Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, Virginia,
19 West Virginia and Wisconsin, as well as the Federal Energy Regulatory
20 Commission, the Michigan House Economic Development and Energy Committee,
21 the Pennsylvania House Consumer Affairs Committee, the Province of
22 Saskatchewan, Canada and the United States Tax Court. Exhibit PHR-1 provides
23 more detail on the subject matter of the testimony provided.

1 **II. PURPOSE OF TESTIMONY**

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

3 A. The purpose of my testimony is to describe the class cost of service studies that
4 serve as the basis for allocating Atmos Energy's requested base revenue increase
5 among customer classes and to describe the resulting rate design that is intended to
6 collect the Company's calculated revenue requirement in this case.

7 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

8 A. I sponsor four exhibits. Exhibit PHR-1 is a summary of my qualifications and
9 experience. Exhibit PHR-2 contains a complete class cost of service analysis of
10 Atmos Energy at existing rates, equalized customer class rates of return and at
11 proposed rate levels that classifies investments in distribution mains as both
12 customer- and demand-related on the basis of a zero-intercept study. I refer to this
13 study in the remainder of my testimony as the "customer/demand" cost of service
14 study. Exhibit PHR-3 contains a complete class cost of service analysis of Atmos
15 Energy at existing rates, equalized customer class rates of return and at proposed
16 rate levels that classifies investments in distribution mains as solely demand-
17 related. I refer to this study in the remainder of my testimony as the "demand-only"
18 cost of service study. Exhibit PHR-4 contains a complete class cost of service
19 analysis of Atmos Energy at existing rates, equalized customer class rates of return
20 and at proposed rate levels that classifies investments in distribution mains as both
21 volume- and demand-related. I refer to this study in the remainder of my testimony
22 as the "demand/energy" cost of service study.

1 Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR
2 DIRECT SUPERVISION?

3 A. Yes.

4 Q. WHY HAVE YOU PREPARED MULTIPLE CCOS STUDIES IN THIS
5 CASE?

6 A. The development of multiple CCOS studies in this case is in direct response to the
7 Kansas Corporation Commission's ("Commission") Order in Docket No. 12-
8 KCPE-764-RTS:

9 66. Under the principle of cost causation adopted by the Kansas
10 courts, one class of customers should not bear the costs created by
11 another class. Absent a reasonable basis, the Commission may not
12 order a discriminatory rate design. A class cost of service (CCOS)
13 study is designed to allocate the utility's total system cost of service
14 to the various customer classes. **There is no single, universally**
15 **accepted method for allocating costs to customer classes.**
16 Footnotes omitted, emphasis added.

17 Q. HOW DO THESE STUDIES RESPOND TO THE COMMISSION'S
18 DIRECTIVES?

19 A. The Company's CCOS studies classify investments and costs in almost 400
20 separate accounts and subaccounts and allocate the investments and costs in those
21 accounts in nearly 1,000 different ways. However, it has been my experience that
22 because of this level of granularity, alternative classifications and allocations of the
23 amounts recorded in most of the accounts that comprise the Company's CCOS
24 studies do not have a significant impact on the class results. What does have a
25 significant impact on the class results is the treatment of distribution mains.

26 This statement is consistent with the positions of the parties in prior base
27 rate proceedings. For example, Staff Witness Tyler J. Page supported Staff's CCOS

1 study filing in Docket No. 16-KGSG-491-RTS. In his Direct Testimony, Mr. Page
2 noted that the major difference in results between the Company’s study, which I
3 sponsored, and the Staff study can be traced to the allocation of rate base. Mr. Page
4 explains the reason for this difference as follows:

5 The primary reason for the difference between Staff’s allocation and
6 Mr. Raab's allocation of rate base is the classification and allocation
7 of distribution plant, or to be more specific, the classification and
8 allocation of distribution mains. Staff classifies distribution mains
9 as 100% demand related and allocates the costs using an NCP
10 allocator. Mr. Raab classifies distribution mains as 53.5% customer-
11 related and 46.5% demand-related. The demand-related portion is
12 allocated on the basis of monthly CP demand. To determine the
13 portions of distribution mains classified as customer and demand-
14 related, Mr. Raab used the zero-intercept method. **Page 11, line 4 -**
15 **page 12, line 3.**

16 Mr. Glenn A. Watkins sponsored the CCOS presentation of the Citizens
17 Utility Ratepayer Board (“CURB”) in that case. As Mr. Watkins explained in his
18 Direct Testimony, “the methods and approaches used to allocate distribution mains
19 to classes are usually by far the most important (in terms of class rate of return
20 [“ROR”] results).” **Direct Testimony of Mr. Watkins, page 5, lines 16-18.** In
21 contrast to the Staff study, however, Mr. Watkins advocated for a peak and average
22 (“P&A”) approach to classify and allocate these investments. Under the P&A or
23 "commodity/demand" approach, both peak day and annual (average day)
24 throughput is reflected within the allocation of mains. Mr. Watkins justified the use
25 of this approach as follows:

26 In my opinion, the P&A approach is the fairest and most equitable
27 method to assign natural gas distribution mains costs to the various
28 customer classes. This method recognizes each class' utilization of
29 the Company's facilities throughout the year, and also recognizes
30 that some classes rely upon the Company's facilities (mains) more

1 than others during peak periods. **Direct Testimony of Glenn A.**
2 **Watkins, page 9, lines 3-7.**

3 Because, as the Commission has previously noted, “[t]here is no single,
4 universally accepted method for allocating costs to customer classes” and because
5 trying to “prove” the superiority of one method over the other is a feckless
6 endeavor, I have prepared three different CCOS studies for the Commission’s
7 consideration in this case.

8 **Q. PLEASE DESCRIBE THESE STUDIES.**

9 A. The first study, termed the “customer/demand” study, classifies investments in
10 distribution mains as both customer and demand-related using the “zero-intercept”
11 approach. Such a classification reflects the fact that the Company’s level of
12 investment in distribution mains is driven by the maximum demand that customers
13 place on the system, but that there is also a minimum level of investments in
14 distribution mains that would be necessary regardless of the level of such demands.
15 As indicated in the National Association of Regulatory Utility Commissioners
16 (NARUC) publication entitled Gas Rate Design, “[t]he argument for inclusion of
17 [customer] cost[s] relating to a service line and/or a ‘minimum size or zero inch’
18 distribution main is that these facilities are necessary to connect the customer to the
19 system and thus afford him the opportunity to take service if he so desires.” **Gas**
20 **Rate Design at 29, 30.** I find this rationale compelling, and have advocated for a
21 customer/demand classification of distribution mains in previous work in this and
22 other jurisdictions.

23 However, Gas Rate Design also notes that “[t]he contra argument is that
24 mains and services are installed to serve demands of the customers and should be

1 allocated [exclusively] to that function.” Accordingly, I have prepared a second
2 COSS study, termed the “demand-only” study, which classifies investments in
3 distribution mains as only demand-related, consistent with this discussion from Gas
4 Rate Design. This classification format has been favored by Staff in all the previous
5 proceedings in which I have been involved and in which class cost of service has
6 been at issue.

7 Finally, while I believe that it is a classification and allocation format that
8 is designed to achieve a particular objective (i.e., shift costs away from low load
9 factor residential customers) rather than reflect any measure of cost causation, I
10 have prepared a third study, entitled the “commodity/demand” study, which reflects
11 CURB’s preferred P&A approach.

12 **III. CLASS COST OF SERVICE**

13 **A. Background**

14 **Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?**

15 A. A class cost of service analysis is the process by which the costs that a utility incurs
16 to serve particular classes of customers are linked to the classes of customers that
17 caused those costs to be incurred.

18 **Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT**
19 **CUSTOMER CLASSES?**

20 A. It is a generally accepted utility ratemaking principle that rates should be based on
21 costs. This statement applies not only to the overall level of costs incurred by the
22 utility, but also to the costs that the utility incurs to serve individual services, classes
23 of customers, and segments of the utility’s business. Adherence to this principle is

1 complicated by the fact that many of the costs incurred to provide different types
2 of service are “joint” costs and many are “common” costs, neither of which have a
3 theoretically precise method by which they can be assigned to the different products
4 produced as a result of the incurrence of these costs.

5 Joint costs occur when the provision of one service is an automatic by-
6 product of another (e.g., the delivery of natural gas at different times of the year).
7 Common costs are incurred when several outputs are produced using the same
8 facilities or inputs (e.g., administrative and general expenses).

9 Thus, cost of service studies are the primary method used to allocate the
10 common and joint costs incurred by the utility in serving different customer classes.

11 They are used for five purposes:

- 12 1. To attribute costs to different categories of customers based on how
13 those customers cause costs to be incurred;
- 14 2. To determine how costs will be recovered from customers within
15 each customer class;
- 16 3. To calculate the costs of individual types of service based on the
17 costs each service requires the utility to expend;
- 18 4. To determine the revenue requirement for the monopoly services
19 offered by a utility operating in both monopoly and competitive
20 markets; and
- 21 5. To separate costs among different regulatory jurisdictions.

1 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITIES ALLOCATED**
2 **TO THE DIFFERENT CUSTOMER CLASSES?**

3 A. These costs are allocated to the different customer classes in three steps:
4 functionalization, classification and allocation.

5 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

6 A. Functionalization is the process whereby the capital and operating costs incurred
7 by the utility to provide service are categorized by function. The typical functions
8 of a natural gas utility are transmission, distribution, customer service and facilities,
9 and administrative and general. The transmission function includes those assets
10 and expenses associated with the delivery of natural gas from the field to the
11 distribution system. The assets and expenses involved in the delivery of natural gas
12 to ultimate customers, except those that can be directly assigned to a particular
13 customer, are included in the distribution function. Those distribution costs that
14 can be directly assigned to a particular customer (e.g., services and meters) plus the
15 meter reading and other customer service functions such as billing and collections
16 are included in the customer service and facilities function. The administrative and
17 general function includes management costs that cannot be directly assigned to the
18 other major cost functions.

19 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

20 A. Costs are functionalized so that they can be more easily classified, which is the next
21 step in the cost of service analysis.

1 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR**
2 **ATMOS?**

3 A. The Company accounting processes follow the FERC Uniform System of
4 Accounts. In large measure, this system of accounts records costs by the function
5 for which they were incurred. Thus, the costs that I work with in the cost of service
6 analyses are already grouped by function.

7 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

8 A. The classification process recognizes that the utility's costs are incurred for a
9 number of purposes: to meet customers' peak demands (demand-related costs), to
10 provide energy (energy- or commodity-related costs), and because there are
11 customers on the system (customer-related costs). The classification process
12 groups the utility's costs by the purpose for which they were incurred. The cost of
13 odorant is the best example of a cost that is incurred in direct proportion to the
14 amount of natural gas that flows through the system and is therefore classified as
15 an energy-related cost. On the other hand, metering costs are primarily driven by
16 the number of customers on the system and would be classified as customer-related
17 costs.

18 **Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN THESE**
19 **STUDIES?**

20 A. With the exception of the mains classification factors that distinguish each of the
21 studies identified above, I relied on the same classification factors for each of the
22 three studies. These classification studies have been previously advocated by Staff.
23 Specifically, I relied on classification factors that were applied by Staff Witness

1 Robert H. Glass in Docket No. 16-ATMG-079-RTS and summarized in his Exhibit
2 RHG-3, filed with his direct testimony in that docket. I provide more details on the
3 specific classification factors employed in these studies later in my testimony.

4 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.**

5 A. The allocation process is one in which the functionalized and classified costs from
6 above are assigned to specific customer classes. It is assumed that the load
7 characteristics of the customers within each of the major customer classes are
8 relatively homogeneous with respect to their usage characteristics. Thus, costs can
9 be allocated to these customer classes based on these characteristics. Those costs
10 that have been classified as demand-related costs in the classification process above
11 are allocated among the customer classes on the basis of demands imposed on the
12 system during the design day. Energy-related costs are allocated on the basis of
13 system throughput to meet the energy needs of these customers. Customer-related
14 costs are allocated to the different customer classes based on the number of
15 customer locations.

16 **Q. HOW ARE THE COSTS ALLOCATED TO THE COMPANY'S**
17 **DIFFERENT CUSTOMER CLASSES?**

18 A. First, customers are divided into groups or classes. These classes are populated
19 with customers having similar natural gas demand characteristics. The customers
20 within each class can therefore be billed pursuant to a single rate schedule
21 containing a customer charge and an energy charge since their load profiles are
22 sufficiently similar. Next, costs are examined to determine why the utility incurred
23 them and how customers' natural gas demand characteristics impact the utility's

1 cost incurrence decisions. Finally, a demand characteristic is associated with each
2 cost incurred; each customer class' contribution to that cost provides the basis for
3 the allocation of the associated cost.

4 **Q. WHAT ARE THESE “NATURAL GAS DEMAND CHARACTERISTICS”**
5 **THAT CUSTOMERS PLACE ON THE SYSTEM?**

6 A. The customer's request for service is a cost causative demand characteristic that
7 necessarily results in an immediate investment in a regulator, a service line and
8 metering facilities and establishes a commitment on the part of the company to
9 provide, among other things, answers to questions and a monthly billing. Hence,
10 the very existence of this customer-utility relationship causes the incurrence of
11 costs. The customer's potential rate of energy use, usually expressed in design day
12 usage and referred to as the customer's demand, is an important cost causative
13 characteristic as well. Additionally, but to a minimal extent, the magnitude of costs
14 incurred to serve a customer is also driven by the amount of natural gas taken from
15 the utility system, usually expressed volumetrically (Mcf or ccf) or in terms of the
16 energy content of the natural gas itself (therms) and referred to as the customer's
17 energy use or usage.

18 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

19 A. Cost incurrence is strongly driven by two primary factors, customers on the system
20 and the rate at which energy is used. Investments in services, regulators and meters
21 and expenses associated with customer service and billing are obviously strongly
22 correlated with the number of customers served. Likewise, the rate at which energy

1 is used is measured by the class contribution to design day and serves as the link to
2 the incurrence and magnitude of demand-related utility costs.

3 **Q. WHY HAVE YOU EMPHASIZED THE CUSTOMER-UTILITY**
4 **RELATIONSHIP AND THE RATE AT WHICH ENERGY IS USED**
5 **RATHER THAN THROUGHPUT WHEN DESCRIBING COST**
6 **CAUSATIVE CUSTOMER UTILIZATION FACTORS?**

7 A. There are two very important factors that drive a natural gas utility's cost
8 incurrence. First, it is a capital-intensive enterprise. Second, the system must be
9 sized so that it has the capability to deliver natural gas to customers during
10 extremely cold conditions (the "design day"), even though this intensity of usage
11 only occurs a few days out of the year, if at all. This combination of capital intensity
12 and sizing to meet peak day demands dictates the prominence of customers served
13 and the "rate of use" customer demand characteristic when discussing the primary
14 causes of cost incurrence.

15 **Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?**

16 A. It is necessary first and foremost to meet the simultaneous load of all customers.
17 Furthermore, the system is built to meet the highest simultaneous peak established
18 by customers. Therefore, the number of customers and the class contribution to the
19 coincident design day demand are the appropriate cost causative factors to be used
20 in the allocation to customer classes of capital cost carrying charges of facilities
21 and many operating and maintenance expenses needed to support those facilities.

1 **Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN**
2 **ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?**

3 A. Allocation of costs among customer classes establishes the basis to measure
4 existing revenue levels from such classes against the costs incurred by the Company
5 to serve them. It also provides a basis for establishing actual tariff prices that will
6 equitably recover the costs associated with providing service while minimizing
7 inter-class subsidies that may otherwise occur. In brief, using the class cost of
8 service analysis, the analyst allocates costs to cost causers. The costs that a utility
9 incurs to serve customers are the distribution facilities to distribute the natural gas
10 to homes and businesses, general facilities that provide support to the distribution
11 function and the related costs of operation. These costs are generally driven by the
12 number of customers served and the potential peak demands that these customers
13 place on the system and should be allocated on those bases. Energy-related costs
14 such as odorant vary with the actual volumes consumed and should be spread to the
15 various classes based on test year throughput.

16 Some analysts utilize energy use in a class cost of service to distribute
17 capital costs to classes. These analysts rationalize this allocation methodology by
18 pointing out that these facilities serve year-round load. This methodology gives no
19 weight to the critical point that these facilities were sized and built to meet the
20 highest demand that occurs during the winter period for Atmos Energy.

21

1 **B. The Classification Studies**

2 **Q. PLEASE DESCRIBE THE CLASSIFICATION STUDIES.**

3 A. The classification studies I prepared for the Company follows the general
4 guidelines established above. It is easiest to present the details associated with this
5 process by introducing the specific studies I have conducted. Exhibit PHR-2
6 contains the complete “customer/demand” cost of service study for Atmos Energy.
7 Exhibit PHR-3 contains the complete “demand-only” cost of service study. Exhibit
8 PHR-4 contains the complete “commodity/demand” cost of service study. All of
9 these studies include the classifications developed under the different approaches
10 for Atmos Energy and follow a similar format. The first five pages of the studies
11 contain summaries of the completed cost of service for total and customer-,
12 demand-, and commodity-related costs. Pages 6 through 27 of the studies contain
13 summaries of the cost classifications employed. Pages 6 through 24 contain
14 classification schedules for Gross Plant in Service, Reserve for Depreciation and
15 Amortization, Other Rate Base, O&M Expense, Payroll, Depreciation Expense, and
16 Taxes Other Than Income and Net Deductions for Income Tax, respectively. Page
17 25 summarizes the classifications developed. Pages 26 and 27 contain the actual
18 classification factors utilized.

19 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF GROSS PLANT IN**
20 **SERVICE UNDER THE TRADITIONAL APPROACH.**

21 A. As shown on pages 6-8 of Exhibit PHR-2, Exhibit PHR-3 and Exhibit PHR-4, gross
22 plant in service is generally classified as either customer-related or demand-related
23 or on the basis of a composite factor that consists of weighted customer-related or

1 demand-related factors. The only difference between the studies is the allocation
2 of mains-related investments (account number 376) with each study using the
3 classification factor appropriate for that study and described above.

4 **Q. PLEASE DESCRIBE CLASSIFICATION OF RESERVE FOR**
5 **DEPRECIATION AND AMORTIZATION.**

6 A. As shown on pages 9-11 of the class cost of service study, the classifications of the
7 Reserves for Depreciation and Amortization in both studies follow the same
8 classifications as employed for Gross Plant in Service, since the same factors that
9 influence Gross Plant in Service also affect the Reserves for Depreciation of those
10 plant categories.

11 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE**
12 **ITEMS.**

13 A. Other Rate Base items include construction work in progress (CWIP), gas storage
14 inventory, prepayments, customer advances and deposits and accumulated deferred
15 income taxes and both studies generally rely on similar classifications of these
16 costs. CWIP is classified in the same way as all distribution plant. Gas storage
17 inventories are classified the same as storage plant, discussed above. Prepayments
18 are classified according to operations and maintenance expenses, because they
19 would appear to be largely driven by these activities. Customer advances and
20 deposits are classified as customer-related costs and accumulated deferred income
21 taxes and an associated regulatory liability are both classified according to total
22 plant classifications.

1 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND**
2 **MAINTENANCE (O&M) EXPENSES.**

3 A. As can be seen on pages 13-16 of the studies, O&M expenses are generally
4 classified in accordance with NARUC classification models. For example,
5 underground storage O&M expenses are classified in the same manner as storage
6 plant. Transmission O&M expenses are classified primarily as demand-related, and
7 the distribution O&M expense classification relies on customers for those expenses
8 related to services, regulators and meters and a demand factor for other expenses.
9 A&G expenses are also classified largely on the basis of payroll or plant, depending
10 on their nature.

11 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.**

12 A. Payroll expense, shown on pages 17-20 of the class cost of service studies, is
13 classified in the same way as is O&M expense.

14 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND**
15 **AMORTIZATION EXPENSE.**

16 A. Functionalized depreciation and amortization expense is shown on pages 21-23 of
17 the class cost of service studies. Functionalized depreciation expense is classified
18 the same as gross plant.

19 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER**
20 **THAN INCOME TAXES.**

21 A. Taxes other than income taxes fall into four categories: ad valorem, payroll-related,
22 the KCC assessment and other taxes. Ad valorem taxes, the KCC assessment and

1 other taxes are classified on the basis of plant while the various payroll-related
2 taxes, most notably FICA taxes, are classified on the basis of total payroll.

3 **C. The Allocation Study**

4 **Q. PLEASE DESCRIBE THE ALLOCATION STUDY.**

5 A. The allocation schedules of each cost of service study begin on page 28 of the
6 studies. Each allocation section consists of 4 subsections. The first subsection
7 shows the allocation of the functionalized cost item's customer component, the
8 second subsection shows the allocation of the item's demand component, the third
9 the commodity component, and the fourth the total allocated costs. Thus, for
10 example, pages 28 and 29 contain the allocation of gross plant customer-related
11 costs, pages 30 and 31 contain the allocation of gross plant demand-related costs,
12 page 32 and 33 contain the allocation of gross plant commodity-related costs and
13 pages 34 and 35 contain the allocation of total allocated gross plant.

14 Each line lists the functionalized cost item, the allocation factor used, the
15 total company classified costs for that item, and the amount allocated of that cost
16 item to each of the rate classes. These pages continue through page 75 of the
17 exhibit. The allocation of revenue follows on page 76. Pages 77-82 show the actual
18 allocation factors used.

19 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT**
20 **YOU HAVE USED IN YOUR STUDIES.**

21 A. There are three types of allocation factors used in this study. As is the case with the
22 classification study discussed above, these allocation factors are related to

1 customers on the system, demands placed on the system, and energy demanded
2 from the system.

3 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED**
4 **COSTS THAT YOU USE.**

5 A. Twenty-two primary allocators are used to assign customer-related costs to
6 customer classes: five measures of the number of customers (5); seven measures of
7 weighted services, meters, regulators and meters and regulator investments (7);
8 customer deposits (1), and nine measures of direct assignments customer classes
9 (9). These different allocators are used because different customer-related costs are
10 more appropriately allocated with each.

11 **Q. CAN YOU PROVIDE AN EXAMPLE?**

12 A. Certainly. The total number of customers by class is used to allocate such expense
13 items as sales and customer service and information costs. Meters investments are
14 the best allocator for investment in meters and O&M expenses associated with
15 meters. Similarly, investments in facilities that serve specific customers alone are
16 most appropriately assigned directly to those customers and meter investments are
17 the best allocator for meter plant.

18 **Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED**
19 **COSTS THAT YOU USE.**

20 A. The primary demand allocators used are various measures of a class's January peak
21 (a proxy for design day demand), because peak usage forms the basis for planning
22 decisions made by the Company.

1 **Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED**
2 **COSTS THAT YOU USE.**

3 A. The primary allocators for commodity-related costs are combinations of sales
4 volumes, transport volumes or total throughput.

5 **Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.**

6 A. The results are summarized on the first page of each class cost of service study and,
7 while the results differ between the two studies, there are a number of similarities
8 that can be used to guide the revenue increase allocation. Starting with the
9 customer/demand study of Exhibit PHR-2, the study shows that, at existing rate
10 levels, only the Residential class is providing a return that is less than the system
11 average return. The return from all other classes is above the system average return.
12 This can be seen on line 36 of the summary page, which shows the realized return
13 at existing rates by class, and line 37, which shows the relative rate of return by
14 class at existing rate levels.

15 At the Company's requested rate of return of 7.98%, the Residential class,
16 the Irrigation Sales class and the Irrigation Transport class are providing a return
17 that is less than the system average return. All other classes are already providing
18 revenues that equal or exceed the identified cost to serve them. This is shown on
19 lines 46-47 of page 1 of Exhibit PHR-2. This section also shows the amount by
20 which each class's revenues must increase in order to achieve rate of return parity.

1 **Q. AND HOW DO THESE RESULTS COMPARE TO THE RESULTS OF THE**
2 **OTHER ALLOCATION STUDIES?**

3 A. The results of the demand-only study are summarized on the first page of Exhibit
4 PHR-3, which show that, at existing rate levels, the Residential class, the Irrigation
5 Sales class, the Irrigation Transport class and the Interruptible Transport class are
6 providing a return that is less than the system average return. However, at the
7 Company's requested rate of return of 7.98%, all classes except the SGS class and
8 the Firm Transportation class are providing a return that is less than the system
9 average return. This is shown on lines 46-47 of page 1 of Exhibit PHR-3. This
10 section also shows the amount by which each class's revenues must increase in
11 order to achieve rate of return parity.

12 Similarly, the commodity/demand study of Exhibit PHR-4 shows the same
13 result as the demand-only study at existing rates and also indicates that, at the
14 Company's requested rate of return of 7.98%, only the SGS class is providing a
15 return that is greater than or equal to the system average return.

16 **Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?**

17 A. One of the primary purposes of a class cost of service analysis is to identify
18 interclass subsidies that may exist between the different classes of a natural gas
19 distribution system so that steps can be taken to eliminate them. The equal class
20 rates of return increase identifies for the Commission the extent to which rates need
21 to be adjusted so that all identified subsidies can be eliminated under cost allocation
22 assumptions consistent with the particular study being examined.

1 **Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A**
2 **CLASS REVENUE DISTRIBUTION THAT RESULTS IN EQUAL CLASS**
3 **RATES OF RETURN?**

4 A. I do believe that equal class rates of return should be an objective of any rate design
5 study. However, given the potential for disruptions caused by significant
6 movements to cost of service based rates, it is generally recommended that gradual
7 movements to cost based rates are preferred to dramatic movements.

8 **Q. WITH THIS IN MIND, AND RECOGNIZING THAT YOU HAVE**
9 **DEVELOPED THREE DIFFERENT STUDIES OF THE COSTS TO SERVE**
10 **INDIVIDUAL CUSTOMER CLASSES, WHAT IS YOUR**
11 **RECOMMENDATION FOR ASSIGNING THE REVENUE INCREASE**
12 **RESPONSIBILITY?**

13 A. I believe that the three class cost of service analyses filed in this case place bounds
14 on reasonable class cost responsibility and these bounds should be considered when
15 recommending a movement in the direction of cost based rates. For example, under
16 all studies, the Residential class can be seen to be responsible for a significant
17 portion of the Company's requested increase. Furthermore, at least one of the
18 studies shows that all classes except for Small Generator Service class and the Firm
19 Transport classes should also bear some responsibility for a portion of the increase.
20 Accordingly, the Company has chosen to allocate the proposed revenue increase to
21 the classes using the following rules:

22 1. In the face of an overall rate increase, no class will be provided
23 with a rate decrease.

1 increase is therefore allocated primarily to Residential Sales Service (910),
2 Commercial Sales Service (915), Public Authority Sales Service (915), School
3 Sales Service (920), Industrial Sales Service (930), Irrigation Engine Sales Service
4 (965), School Transportation Service (FT920), Irrigation Transportation Service
5 (FT965) and Interruptible Transportation Service - Industrial (IT900) customers.

6 Specifically, the Company proposes to increase facilities charges for
7 Residential Sales Service customers from \$18.04/customer/month to
8 \$22.00/customer/month, and increase commodity charges from \$0.14439/ccf to
9 \$0.15972/ccf; to increase facilities charges for Commercial Sales Service and
10 Public Authority Sales Service customers from \$40.10/customer/month to
11 \$48.00/customer/month, and increase commodity charges from \$0.14758/ccf to
12 \$0.15972/ccf; to increase facilities charges for Schools Sales Service customers
13 from \$47.83/customer/month to \$57.00/customer/month, and increase commodity
14 charges from \$0.16107/ccf to \$0.18727/ccf; to increase facilities charges for
15 Industrial Sales Service customers from \$83.13/customer/month to
16 \$100.00/customer/month, and increase commodity charges from \$0.15191/ccf to
17 \$0.17719/ccf; to increase facilities charges for Irrigation Engine Sales Service
18 customers from \$65.00/customer/month to \$78.00/customer/month, and increase
19 commodity charges from \$0.10802/ccf to \$0.12448/ccf; to increase facilities
20 charges for Schools Transport Service customers from \$81.09/customer/month to
21 \$97.00/customer/month, and increase commodity charges from \$0.15330/ccf to
22 \$0.17818/ccf; to increase facilities charges for Irrigation Transport Service
23 customers from \$47.57/customer/month to \$78.00/customer/month, and increase

1 commodity charges from \$0.09447/ccf to \$0.12448/ccf; and to increase facilities
2 charges for Interruptible Transport Service customers from
3 \$259.74/customer/month to \$315.00/customer/month, and increase commodity
4 charges from \$0.08698/ccf (<20,000 ccf) and \$0.07578/ccf (>20,000 ccf) to
5 \$0.09846/ccf and \$0.09094/ccf, respectively.

6 In addition, in an effort to maintain consistency between the rates of
7 equivalent sales and transport customers, the Company proposes to set the facilities
8 charges for Industrial Interruptible Sales equal to the Interruptible Transportation
9 Service rates (\$315.00/customer/month, first block commodity charges to
10 \$0.09846/ccf and second block commodity charges to \$0.09094/ccf). As there are
11 currently no customers served under the Industrial Interruptible Sales tariff, this
12 does not raise gradualism concerns. The Company also proposes to set charges for
13 Commercial Firm Transportation Service Customers served under (FT915) equal
14 to the charges for Commercial Sales Service Customers in order to maintain
15 consistency of the Commercial Sales and Firm Transportation rates.

16 **Q. HOW DID YOU ARRIVE AT THESE SPECIFIC TARIFF LEVELS?**

17 A. I began with target revenue increase responsibilities of \$8,037,521 for Residential
18 Sales Service customers, \$1,897,131 for Commercial Sales Service and Public
19 Authority Sales Service customers, \$13,814 for Schools Sales Service customers,
20 \$15,941 for Industrial Sales Service customers, \$160,910 for Irrigation Engine
21 Sales Service customers, \$140,264 for Schools Transportation Service customers,
22 \$8,232 for Irrigation Transport Service customers, and \$252,435 for Interruptible
23 Transport Service customers. These proposed increases collect the Company's

1 requested revenue increase of \$10,526,248¹ from these classes at an equalized
2 percentage increase of 18.63%. In general, I adjusted both monthly facilities
3 charges and commodity charges to achieve the proposed revenue shortfall.

4 The results of this allocation of the Company's revenue deficiency are
5 shown on lines 57-58 of page 1 of Exhibits PHR-2, PHR-3 and PHR-4. As can be
6 seen by comparing the relative rates of return by class at proposed rates (line 58)
7 with the relative rates of return at existing rate levels (line 37), this proposed
8 revenue distribution has generally moved all classes closer to rate of return parity
9 (i.e., these classes have been moved closer to a relative rate of return of 1.0). It is
10 also important to recognize that the calculated percentage increases by class (line
11 59) are overstated for two reasons. First, the percentage is calculated without gas
12 costs included. Second, the base level of revenues on which the percentage increase
13 is calculated excludes the current Gas Supply Reliability Surcharge revenues.
14 Thus, the percentage bill increase that will be seen by customers who face an
15 increase will actually be less than the percentage increases shown on page 1 of
16 Exhibits PHR-2, PHR-3 and PHR-4.

17 **Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY AT THIS TIME?**

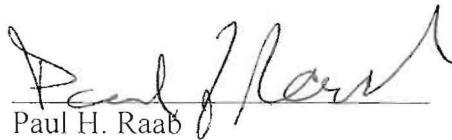
18 **A.** Yes, it does.

¹ 10,526,248, less excess deferred income tax amortization of \$889,580 equals the gross base rate change of \$9,636,668 shown on Schedule 3, Line 39.

VERIFICATION

STATE OF MARYLAND §
 §
COUNTY OF MONTGOMERY §

Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant for Atmos Energy Corporation; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information and belief.


Paul H. Raab

Subscribed and sworn before me this 7 day of June, 2019.


Notary Public

My appointment expires: 01/06/2021

WILLIAM DUNCAN
NOTARY PUBLIC
PRINCE GEORGE'S COUNTY, MD
MY COMMISSION EXPIRES
01-06-2021

PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes as a result of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand side management programs; the determination of future supply side costs; and the integration

of cost effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in a number of management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in a number of merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of

Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia
- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico

- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

| Jurisdiction | Docket Number | Subject |
|----------------------|----------------------|----------------------|
| Alaska | U-09-069, U-09-070 | Rate Design |
| | U-14-010 | Rate Design |
| Colorado | 14AL-0300G | Costing/Rate Design |
| | 17AL-0363G | Costing/Rate Design |
| District of Columbia | 834 | Demand Side Planning |
| | 905 | Costing/Rate Design |
| | 917 | Costing/Rate Design |
| | 921 | Demand Side Planning |
| | 922 | Rate Design |
| | 934 | Rate Design |
| | 989 | Rate Design |
| | 1016 | Rate Design |
| | 1053 | Costing/Rate Design |
| | 1079 | Rate Design |
| | 1093 | Costing/Rate Design |
| 1137 | Costing/Rate Design | |
| Georgia | 18300-U | Costing/Rate Design |
| Indiana | 36818 | Capacity Planning |

| Jurisdiction | Docket Number | Subject |
|---------------------|-----------------------------|-----------------------------|
| Iowa | RPU-05-2 | Costing/Rate Design |
| Kansas | 174,155-U | Retail Competition |
| | 176,716-U | Costing/Rate Design |
| | 98-KGSG-822-TAR | Rate Design |
| | 99-KGSG-705-GIG | Restructuring |
| | 01-KGSG-229-TAR | Rate Design |
| | 02-KGSG-018-TAR | Rate Design |
| | 02-WSRE-301-RTS | Cost of Service |
| | 03-KGSG-602-RTS | Cost of Service/Rate Design |
| | 03-AQLG-1076-TAR | Rate Design |
| | 05-AQLG-367-RTS | Cost of Service/Rate Design |
| | 06-KGSG-1209-RTS | Cost of Service/Rate Design |
| | 07-AQLG-431-RTS | Rate Design |
| | 08-WSEE-1041-RTS | Cost of Service |
| | 10-KCPE-415-RTS | Cost of Service/Rate Design |
| | 10-KGSG-421-TAR | Demand Side Planning |
| | 10-KCPE-795-TAR | Demand Side Planning |
| | 12-WSEE-112-RTS | Cost of Service/Rate Design |
| | 12-KGSG-835-RTS | Cost of Service/Rate Design |
| | 12-GIMX-337-GIV | Demand Side Planning |
| | 12-KG&E-718-CON | Cost of Service |
| 13-KG&E-451-CON | Cost of Service | |
| 13-WSEE-629-RTS | Cost of Service/Rate Design | |
| 14-ATMG-320-RTS | Cost of Service/Rate Design | |
| 15-WSEE-181-TAR | Demand Side Planning | |
| 15-KCPE-116-RTS | Cost of Service/Rate Design | |
| 16-ATMG-079-RTS | Cost of Service/Rate Design | |
| 16-KGSG-491-RTS | Cost of Service/Rate Design | |
| 16-KCPE-446-TAR | Demand Side Planning | |
| 18-KCPE-480-RTS | Cost of Service/Rate Design | |
| 18-KGSG-560-RTS | Cost of Service/Rate Design | |
| Kentucky | 9613 | Capacity Planning |
| | 97-083 | Management Audit |
| | 2009-00354 | Cost of Service |
| | 2013-00148 | Cost of Service |
| | 2015-00343 | Cost of Service |
| | 2017-00349 | Cost of Service |
| 2018-00281 | Cost of Service | |
| Louisiana | U-21453 | Restructuring/Market Power |

| Jurisdiction | Docket Number | Subject |
|---------------------|-----------------------------------|----------------------|
| Maryland | 8251 | Costing/Rate Design |
| | 8259 | Demand Side Planning |
| | 8315 | Costing/Rate Design |
| | 8720 | Demand Side Planning |
| | 8791 | Costing/Rate Design |
| | 8920 | Costing/Rate Design |
| | 8959 | Costing/Rate Design |
| | 9092 | Costing/Rate Design |
| | 9104 | Costing/Rate Design |
| | 9106 | Costing/Rate Design |
| | 9180 | Capacity Planning |
| | 9267 | Costing/Rate Design |
| | 9433 | Capacity Planning |
| | 9481 | Costing |
| Michigan | U-6949 | Load Forecasting |
| | U-13575 | Costing/Rate Design |
| | U-16169 | Costing/Rate Design |
| | U-20479 | Costing/Rate Design |
| Missouri | GR-2002-356 | Rate Design |
| Montana | D2005.4.48 | Costing/Rate Design |
| Nebraska | NG-0001, NG-0002, NG-0003 | Rate Design |
| | NG-0041 | Rate Design |
| Nevada | 81-660 | Load Forecasting |
| New Jersey | OAL# PUC 1876-82 BPU# 822-0116 | Load Forecasting |
| New Mexico | 2087 | Capacity Planning |
| | 11-00042-UT | Rate Design |
| New York | 27546 | Costing/Rate Design |
| Ohio | 81-1378-EL-AIR | Load Forecasting |

| Jurisdiction | Docket Number | Subject |
|---------------------|--|----------------------|
| Oklahoma | 27068 | Load Forecasting |
| | PUD 200400610 | Costing/Rate Design |
| | PUD 200700449 | Demand Side Planning |
| | PUD 200800348 | Costing/Rate Design |
| | PUD 200900110 | Costing/Rate Design |
| | PUD 201000143 | Demand Side Planning |
| | PUD 201100170 | Demand Side Planning |
| | PUD 201200029 | Demand Side Planning |
| | PUD 201300007 | Demand Side Planning |
| | PUD 201300032 | Demand Side Planning |
| | PUD 201400069 | Demand Side Planning |
| | PUD 201500138 | Demand Side Planning |
| | PUD 201500213 | Costing/Rate Design |
| | PUD 201600132 | Demand Side Planning |
| PUD 201700079 | Demand Side Planning | |
| PUD 201800028 | Demand Side Planning | |
| PUD 201900018 | Demand Side Planning | |
| PUD 201900021 | Demand Side Planning | |
| Pennsylvania | R-0061346 | Costing/Rate Design |
| | M-2009-2092222, M-2009-2112952, M-2009-2112956 | Demand Side Planning |
| | M-2009-2093216 | Demand Side Planning |
| | M-2009-2093217 | Demand Side Planning |
| | M-2009-2093218 | Demand Side Planning |
| | M-2010-2210316 | Demand Side Planning |
| | R-2010-2214415 | Demand Side Planning |
| | M-2012-2334387, M-2012-2334392, M-2012-2334398 | Demand Side Planning |
| | M-2012-2334388 | Demand Side Planning |
| | M-2015-2177174 | Demand Side Planning |
| Tennessee | PURPA Hearings | Costing/Rate Design |
| Texas | GUD No. 9762 | Costing/Rate Design |
| | GUD No. 10170 | Costing/Rate Design |
| | GUD No. 10174 | Costing/Rate Design |
| | GUD No. 10506 | Demand Side Planning |
| | GUD No. 10526 | Demand Side Planning |
| | GUD No. 10779 | Costing/Rate Design |
| US Tax Court | 4870 | Life Analysis |
| | 4875 | Life Analysis |

| Jurisdiction | Docket Number | Subject |
|---------------------|----------------------|----------------------|
| Virginia | PUE900013 | Demand Side Planning |
| | PUE920041 | Costing/Rate Design |
| | PUE940030 | Costing/Rate Design |
| | PUE940031 | Costing/Rate Design |
| | PUE950131 | Capacity Planning |
| | PUE980813 | Costing/Rate Design |
| | PUE-2002-00364 | Costing/Rate Design |
| | PUE-2003-00603 | Costing/Rate Design |
| | PUE-2006-00059 | Costing/Rate Design |
| | PUE-2008-00060 | Demand Side Planning |
| | PUE-2009-00064 | Demand Side Planning |
| | PUE-2012-00118 | Demand Side Planning |
| | PUE-2015-00132 | Demand Side Planning |
| | PUE-2015-00138 | Demand Side Planning |
| | PUE-2016-00001 | Capacity Planning |
| PUR-2018-00080 | Capacity Planning | |
| PUR-2018-00193 | Demand Side Planning | |
| West Virginia | 79-140-E-42T | Capacity Planning |
| | 90-046-E-PC | Demand Side Planning |
| Wisconsin | 05-EP-2 | Capacity Planning |

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He is a member of the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in a number of professional journals and spoken at a number of industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.

- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.
- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February, 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May, 1981.
- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.
- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.

- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|-------------------------------|---------------|-------------|-------------|-----------|------------|-----------|------------|-------------|-----------|------------|---------------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF RESULTS | | | | | | | | | | | | | |
| | | Total Company | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| | | \$ | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 8 | Operating Revenues | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 | |
| 10 | Operating Expenses: | | | | | | | | | | | | |
| 12 | Operating & Maintenance | 21,306,678 | 17,133,753 | 2,794,598 | 20,821 | 22,992 | 7,204 | 286,140 | 542,559 | 156,259 | 13,539 | 328,813 | |
| 13 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | Depreciation & Amortization | 14,558,833 | 11,901,945 | 1,730,311 | 11,327 | 10,923 | 6,376 | 184,737 | 362,674 | 137,388 | 10,108 | 203,046 | |
| 15 | Taxes Other Than Income | 9,064,021 | 7,422,573 | 1,082,335 | 7,131 | 6,913 | 3,940 | 111,941 | 217,929 | 82,581 | 6,096 | 122,581 | |
| 17 | Total Operating Expenses | 44,952,451 | 36,479,513 | 5,608,921 | 39,279 | 40,828 | 17,521 | 582,817 | 1,123,162 | 376,228 | 29,742 | 654,440 | |
| 19 | Income Before Taxes | 14,848,858 | 6,668,914 | 4,575,589 | 34,880 | 44,748 | 18,372 | 281,010 | 2,133,406 | 376,763 | 14,451 | 700,724 | |
| 21 | Interest Expense | 4,532,471 | 3,716,749 | 547,738 | 3,622 | 3,494 | 1,989 | 53,421 | 103,973 | 40,709 | 2,951 | 57,825 | |
| 23 | Income Taxes: | | | | | | | | | | | | |
| 25 | State Income Taxes | 7.00% | 722,147 | 206,652 | 281,950 | 2,188 | 2,888 | 1,147 | 15,931 | 142,060 | 23,524 | 805 | 45,003 |
| 26 | Federal Income Taxes | 21.00% | 2,014,790 | 576,558 | 786,639 | 6,105 | 8,057 | 3,200 | 44,448 | 396,348 | 65,631 | 2,246 | 125,558 |
| 27 | Total Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Allowance for Step Rate | | (1,500) | (429) | (586) | (5) | (6) | (2) | (33) | (295) | (49) | (2) | (93) |
| 30 | Total Income Taxes | 2,735,437 | 782,780 | 1,068,003 | 8,288 | 10,939 | 4,344 | 60,346 | 538,114 | 89,106 | 3,049 | 170,468 | |
| 32 | Net Income | 12,113,420 | 5,886,134 | 3,507,586 | 26,592 | 33,810 | 14,028 | 220,664 | 1,595,293 | 287,657 | 11,402 | 530,256 | |
| 34 | Total Rate Base | 248,709,963 | 202,450,156 | 30,689,063 | 206,614 | 204,360 | 105,852 | 3,106,024 | 6,075,182 | 2,295,444 | 169,262 | 3,408,005 | |
| 36 | Rate of Return | 4.8705% | 2.9074% | 11.4294% | 12.8703% | 16.5441% | 13.2524% | 7.1044% | 26.2592% | 12.5316% | 6.7360% | 15.5591% | |
| 37 | Relative Rate of Return | 1.00 | 0.60 | 2.35 | 2.64 | 3.40 | 2.72 | 1.46 | 5.39 | 2.57 | 1.38 | 3.19 | |
| 39 | Equalized ROR: | | | | | | | | | | | | |
| 41 | Net Income Increase | 7,733,635 | 10,269,388 | (1,058,598) | (10,104) | (17,502) | (5,581) | 27,197 | (1,110,493) | (104,480) | 2,106 | (258,298) | |
| 42 | Uncollectibles/PSC Fees | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 | Income Taxes | 2,792,614 | 3,708,274 | (382,260) | (3,649) | (6,320) | (2,015) | 9,821 | (400,999) | (37,728) | 760 | (93,271) | |
| 44 | Gross Revenue After Increase | 70,327,557 | 57,126,089 | 8,743,651 | 60,406 | 61,755 | 28,296 | 900,845 | 1,745,077 | 610,783 | 47,059 | 1,003,596 | |
| 45 | Revenue Increase | 10,526,248 | 13,977,662 | (1,440,858) | (13,753) | (23,821) | (7,596) | 37,018 | (1,511,492) | (142,208) | 2,866 | (351,569) | |
| 46 | Rate of Return | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | |
| 47 | Relative Rate of Return | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| 48 | Percent Increase | 17.6020% | 32.3944% | -14.1475% | -18.5448% | -27.8366% | -21.1637% | 4.2853% | -46.4136% | -18.8858% | 6.4851% | -25.9429% | |
| 50 | Proposed Rate Levels: | | | | | | | | | | | | |
| 52 | Net Income Increase | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | 0 | 103,052 | 6,048 | 185,464 | |
| 53 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | 0 | 37,212 | 2,184 | 66,971 | |
| 55 | Gross Revenue After Increase | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 | |
| 56 | Revenue Increase | 10,526,248 | 8,037,521 | 1,897,131 | 13,814 | 15,941 | 0 | 160,910 | 0 | 140,264 | 8,232 | 252,435 | |
| 57 | Rate of Return | 7.9800% | 5.8243% | 15.9712% | 17.7824% | 22.2750% | 13.2524% | 10.9106% | 26.2592% | 17.0211% | 10.3092% | 21.0011% | |
| 58 | Relative Rate of Return | 1.00 | 0.73 | 2.00 | 2.23 | 2.79 | 1.66 | 1.37 | 3.29 | 2.13 | 1.29 | 2.63 | |
| 59 | Percent Increase | 17.6020% | 18.6276% | 18.6276% | 18.6276% | 18.6276% | 0.0000% | 18.6276% | 0.0000% | 18.6276% | 18.6276% | 18.6276% | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|--------|------------------------|----------------------|-----------------|------------------|---------------------|----------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF CUSTOMER COSTS | | | | | | | | | | | | | |
| | | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | | 173,285,568 | 155,101,830 | 15,487,348 | 70,717 | 24,618 | 104,246 | 537,315 | 739,957 | 1,023,699 | 48,960 | 146,879 |
| 2 | | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | | 8,439,875 | 4,785,260 | 2,156,757 | 14,960 | 17,821 | 11,259 | 74,513 | 941,381 | 172,385 | 4,585 | 260,954 |
| 4 | O&M Expenses | | 12,426,923 | 11,378,697 | 947,833 | 4,298 | 1,431 | 7,024 | 26,913 | 22,932 | 31,725 | 1,517 | 4,552 |
| 5 | Interest on Customer Deposits | | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | | 10,542,699 | 9,440,540 | 939,958 | 4,262 | 1,484 | 6,288 | 32,358 | 44,488 | 61,547 | 2,944 | 8,831 |
| 7 | Taxes, Other | | 6,525,862 | 5,850,347 | 577,522 | 2,619 | 910 | 3,885 | 19,731 | 26,754 | 37,014 | 1,770 | 5,311 |
| 8 | | | | | | | | | | | | | |
| 9 | Interest Expense | | 3,260,602 | 2,918,450 | 291,415 | 1,331 | 463 | 1,962 | 10,110 | 13,923 | 19,262 | 921 | 2,764 |
| 10 | | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 493,368 | 177,836 | 177,686 | 1,298 | 1,653 | 886 | 6,134 | 88,346 | 14,586 | 349 | 24,594 |
| 14 | Federal Income Taxes | 21.00% | 1,376,496 | 496,163 | 495,744 | 3,622 | 4,613 | 2,471 | 17,114 | 246,486 | 40,695 | 973 | 68,616 |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (1,025) | (293) | (400) | (3) | (4) | (2) | (23) | (202) | (33) | (1) | (64) |
| 17 | | | | | | | | | | | | | |
| 18 | Total Income Taxes | | 1,868,840 | 673,705 | 673,030 | 4,917 | 6,262 | 3,355 | 23,225 | 334,630 | 55,247 | 1,321 | 93,146 |
| 19 | | | | | | | | | | | | | |
| 20 | Total Customer-Related Costs @ Realized ROR | | 39,827,117 | 32,149,791 | 5,296,777 | 31,057 | 27,907 | 31,811 | 176,740 | 1,370,186 | 357,919 | 12,137 | 372,793 |
| 21 | Total Demand-Related Costs @ Realized ROR | | 19,771,180 | 10,907,433 | 4,837,178 | 42,687 | 57,038 | 4,027 | 680,281 | 1,856,055 | 390,503 | 31,629 | 964,348 |
| 22 | Total Fixed Costs | | 59,598,297 | 43,057,224 | 10,133,955 | 73,745 | 84,945 | 35,838 | 857,021 | 3,226,241 | 748,422 | 43,766 | 1,337,141 |
| 23 | | | | | | | | | | | | | |
| 24 | Total Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 25 | Customer Costs (\$/customer/month) | | \$ 37.23 | \$ 29.20 | \$ 87.03 | \$ 139.65 | \$ 489.13 | \$ 39.32 | \$ 276.46 | \$ 1,617.16 | \$ 271.17 | \$ 331.56 | \$ 3,376.62 |
| 26 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | Incremental Return @ Equalized ROR | | 5,388,314 | 7,591,866 | (920,866) | (9,317) | (15,856) | (2,940) | (31,635) | (882,333) | (90,694) | (678) | (249,233) |
| 29 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Incremental Income Taxes | | 1,945,719 | 2,741,421 | (332,525) | (3,364) | (5,726) | (1,062) | (11,423) | (318,610) | (32,750) | (245) | (89,998) |
| 31 | | | | | | | | | | | | | |
| 32 | Total Customer-Related Costs @ Equalized ROR | | 47,161,150 | 42,483,078 | 4,043,386 | 18,376 | 6,325 | 27,809 | 133,681 | 169,243 | 234,475 | 11,215 | 33,562 |
| 33 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 34 | Dollars/Customer/Month | | \$ 29.46 | \$ 28.81 | \$ 34.72 | \$ 34.80 | \$ 36.42 | \$ 30.51 | \$ 43.12 | \$ 84.83 | \$ 84.95 | \$ 84.96 | \$ 84.75 |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | Incremental Return @ Proposed Rates | | 5,388,314 | 4,952,704 | 562,178 | 2,930 | 1,810 | 435 | 23,409 | (210,787) | 34,806 | 1,707 | 19,121 |
| 38 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | Incremental Income Taxes | | 1,945,719 | 1,788,420 | 203,002 | 1,058 | 654 | 157 | 8,453 | (76,115) | 12,568 | 616 | 6,905 |
| 40 | | | | | | | | | | | | | |
| 41 | Total Customer-Related Costs @ Proposed Rates | | 47,161,150 | 38,890,915 | 6,061,958 | 35,046 | 30,370 | 32,403 | 208,602 | 1,083,283 | 405,294 | 14,460 | 398,819 |
| 42 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 43 | Dollars/Customer/Month | | \$ 29.46 | \$ 26.38 | \$ 52.06 | \$ 66.37 | \$ 174.88 | \$ 35.55 | \$ 67.29 | \$ 543.00 | \$ 146.85 | \$ 109.54 | \$ 1,007.12 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| SUMMARY OF DEMAND COSTS | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 74,360,607 | 46,751,883 | 14,999,118 | 134,239 | 177,174 | 1,592 | 2,535,310 | 5,213,925 | 1,252,855 | 118,123 | 3,176,387 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 3,621,734 | 1,088,823 | 1,332,352 | 11,480 | 15,762 | 2,730 | 144,227 | 642,446 | 113,599 | 6,697 | 263,617 |
| 4 | O&M Expenses | 8,842,327 | 5,733,550 | 1,839,459 | 16,463 | 21,469 | 179 | 258,022 | 515,750 | 123,930 | 11,952 | 321,553 |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 3,952,220 | 2,425,575 | 778,182 | 6,965 | 9,285 | 87 | 150,373 | 310,894 | 74,705 | 7,033 | 189,121 |
| 7 | Taxes, Other | 2,499,846 | 1,550,748 | 497,517 | 4,453 | 5,911 | 55 | 91,007 | 186,804 | 44,887 | 4,247 | 114,217 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 1,252,054 | 787,189 | 252,549 | 2,260 | 2,983 | 27 | 42,689 | 87,790 | 21,095 | 1,989 | 53,483 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 225,731 | 28,726 | 102,863 | 878 | 1,217 | 258 | 9,673 | 52,837 | 8,812 | 449 |
| 14 | Federal Income Taxes | 21.00% | 629,790 | 80,145 | 286,988 | 2,450 | 3,396 | 718 | 26,989 | 147,416 | 24,586 | 1,251 |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (469) | (134) | (183) | (1) | (2) | (1) | (10) | (92) | (15) | (29) |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 855,053 | 108,737 | 389,667 | 3,327 | 4,612 | 975 | 36,652 | 200,161 | 33,382 | 1,699 | 75,840 |
| 19 | | | | | | | | | | | | |
| 20 | Total Demand-Related Costs @ Realized ROR | 19,771,180 | 10,907,433 | 4,837,178 | 42,687 | 57,038 | 4,027 | 680,281 | 1,856,055 | 390,503 | 31,629 | 964,348 |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | 2,312,243 | 2,641,977 | (135,422) | (768) | (1,623) | (2,603) | 58,090 | (226,375) | (13,621) | 2,729 | (10,141) |
| 24 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Incremental Income Taxes | 834,950 | 954,017 | (48,901) | (277) | (586) | (940) | 20,976 | (81,744) | (4,919) | 985 | (3,662) |
| 25 | | | | | | | | | | | | |
| 26 | Total Demand-Related Costs @ Equalized ROR | 22,918,372 | 14,503,428 | 4,652,855 | 41,642 | 54,828 | 484 | 759,348 | 1,547,936 | 371,963 | 35,343 | 950,545 |
| 27 | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | Incremental Return @ Proposed Rates | 2,312,243 | 944,338 | 818,545 | 7,111 | 9,740 | (432) | 93,498 | 205,596 | 67,107 | 4,263 | 162,477 |
| 30 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Incremental Income Taxes | 834,950 | 341,000 | 295,576 | 2,568 | 3,517 | (156) | 33,762 | 74,241 | 24,232 | 1,539 | 58,671 |
| 31 | | | | | | | | | | | | |
| 32 | Total Demand-Related Costs @ Proposed Rates | 22,918,372 | 12,192,771 | 5,951,299 | 52,365 | 70,296 | 3,439 | 807,541 | 2,135,892 | 481,842 | 37,430 | 1,185,496 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|-------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF COMMODITY COSTS | | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 1 | Rate Base | 1,063,788 | 596,443 | 202,597 | 1,658 | 2,568 | 14 | 33,398 | 121,300 | 18,889 | 2,180 | 84,740 | |
| 2 | | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 51,812 | 12,051 | 18,477 | 151 | 227 | 39 | 1,923 | 11,466 | 1,672 | 120 | 5,685 | |
| 4 | O&M Expenses | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 | |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Depreciation Expense | 63,914 | 35,830 | 12,171 | 100 | 154 | 1 | 2,006 | 7,292 | 1,135 | 131 | 5,094 | |
| 7 | Taxes, Other | 38,312 | 21,478 | 7,296 | 60 | 92 | 1 | 1,203 | 4,371 | 681 | 79 | 3,053 | |
| 8 | | | | | | | | | | | | | |
| 9 | Interest Expense | 19,815 | 11,110 | 3,774 | 31 | 48 | 0 | 622 | 2,259 | 352 | 41 | 1,578 | |
| 10 | | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 3,048 | 90 | 1,401 | 11 | 17 | 4 | 124 | 877 | 126 | 8 | 391 |
| 14 | Federal Income Taxes | 21.00% | 8,504 | 250 | 3,908 | 32 | 48 | 10 | 346 | 2,447 | 351 | 21 | 1,092 |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (6) | (2) | (2) | (0) | (0) | (0) | (1) | (0) | (0) | (0) | (0) |
| 17 | | | | | | | | | | | | | |
| 18 | Total Income Taxes | 11,545 | 337 | 5,306 | 44 | 65 | 14 | 470 | 3,323 | 476 | 29 | 1,482 | |
| 19 | | | | | | | | | | | | | |
| 20 | Total Commodity-Related Costs | 203,012 | 91,204 | 50,555 | 414 | 631 | 54 | 6,807 | 30,328 | 4,569 | 428 | 18,024 | |
| 21 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 | |
| 22 | Commodity Costs (\$/Mcf) | \$ 0.00106 | \$ 0.00085 | \$ 0.00139 | \$ 0.00139 | \$ 0.00137 | \$ 0.02 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | |
| 23 | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | Incremental Return @ Equalized ROR | 33,078 | 35,545 | (2,310) | (19) | (22) | (38) | 742 | (1,786) | (165) | 54 | 1,077 | |
| 26 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 | Incremental Income Taxes | 11,945 | 12,835 | (834) | (7) | (8) | (14) | 268 | (645) | (60) | 20 | 389 | |
| 27 | | | | | | | | | | | | | |
| 28 | Total Commodity-Related Costs @ Equalized ROR | 248,035 | 139,584 | 47,411 | 388 | 601 | 3 | 7,816 | 27,897 | 4,344 | 501 | 19,489 | |
| 29 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 | |
| 30 | Commodity Costs (\$/Mcf) | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | |
| 31 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | |
| 33 | Incremental Return @ Proposed Rates | 33,078 | 8,125 | 13,099 | 108 | 161 | (2) | 1,314 | 5,191 | 1,139 | 79 | 3,865 | |
| 34 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34 | Incremental Income Taxes | 11,945 | 2,934 | 4,730 | 39 | 58 | (1) | 474 | 1,875 | 411 | 29 | 1,396 | |
| 35 | | | | | | | | | | | | | |
| 36 | Total Commodity-Related Costs @ Proposed Rates | 248,035 | 102,263 | 68,383 | 561 | 851 | 51 | 8,595 | 37,393 | 6,119 | 535 | 23,284 | |
| 37 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 | |
| 38 | Commodity Costs (\$/Mcf) | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.02 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| TOTAL COST OF SERVICE | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 248,709,963 | 202,450,156 | 30,689,063 | 206,614 | 204,360 | 105,852 | 3,106,024 | 6,075,182 | 2,295,444 | 169,262 | 3,408,005 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 12,113,420 | 5,886,134 | 3,507,586 | 26,592 | 33,810 | 14,028 | 220,664 | 1,595,293 | 287,657 | 11,402 | 530,256 |
| 4 | O&M Expenses | 21,306,678 | 17,133,753 | 2,794,598 | 20,821 | 22,992 | 7,204 | 286,140 | 542,559 | 156,259 | 13,539 | 328,813 |
| 5 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 14,558,833 | 11,901,945 | 1,730,311 | 11,327 | 10,923 | 6,376 | 184,737 | 362,674 | 137,388 | 10,108 | 203,046 |
| 7 | Taxes, Other | 9,064,021 | 7,422,573 | 1,082,335 | 7,131 | 6,913 | 3,940 | 111,941 | 217,929 | 82,581 | 6,096 | 122,581 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 4,532,471 | 3,716,749 | 547,738 | 3,622 | 3,494 | 1,989 | 53,421 | 103,973 | 40,709 | 2,951 | 57,825 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 722,147 | 206,652 | 281,950 | 2,188 | 2,888 | 1,147 | 15,931 | 142,060 | 23,524 | 805 | 45,003 |
| 14 | Federal Income Taxes | 2,014,790 | 576,558 | 786,639 | 6,105 | 8,057 | 3,200 | 44,448 | 396,348 | 65,631 | 2,246 | 125,558 |
| 15 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | (1,500) | (429) | (586) | (5) | (6) | (2) | (33) | (295) | (49) | (2) | (93) |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 2,735,437 | 782,780 | 1,068,003 | 8,288 | 10,939 | 4,344 | 60,346 | 538,114 | 89,106 | 3,049 | 170,468 |
| 19 | | | | | | | | | | | | |
| 20 | Total Cost of Service @ Realized ROR | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | 7,733,635 | 10,269,388 | (1,058,598) | (10,104) | (17,502) | (5,581) | 27,197 | (1,110,493) | (104,480) | 2,106 | (258,298) |
| 24 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Incremental Income Taxes | 2,792,614 | 3,708,274 | (382,260) | (3,649) | (6,320) | (2,015) | 9,821 | (400,999) | (37,728) | 760 | (93,271) |
| 26 | | | | | | | | | | | | |
| 27 | Total Cost of Service @ Equalized ROR | 70,327,557 | 57,126,089 | 8,743,651 | 60,406 | 61,755 | 28,296 | 900,845 | 1,745,077 | 610,783 | 47,059 | 1,003,596 |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Incremental Return @ Proposed Rates | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | (0) | 103,052 | 6,048 | 185,464 |
| 31 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Incremental Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | (0) | 37,212 | 2,184 | 66,971 |
| 32 | | | | | | | | | | | | |
| 33 | Total Cost of Service @ Proposed Rates | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|------------------|-------------|-------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF GROSS PLANT IN SERVICE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 152,535 | 5.1 | PTD Plant | 111,572 | 40,281 | 682 |
| 85 | 39000 | Structures & Improvements | 2,162,577 | 5.1 | PTD Plant | 1,581,820 | 571,091 | 9,667 |
| 86 | 39001 | Structures Frame | - | 99.0 | - | - | - | - |
| 87 | 39002 | Structures-Brick | - | 99.0 | - | - | - | - |
| 88 | 39003 | Improvements | 1,513 | 5.1 | PTD Plant | 1,107 | 400 | 7 |
| 89 | 39004 | Air Conditioning Equipment | 36,577 | 5.1 | PTD Plant | 26,754 | 9,659 | 163 |
| 90 | 39009 | Improvement to Leased Premises | 39,013 | 5.1 | PTD Plant | 28,536 | 10,303 | 174 |
| 91 | 39100 | Office Furniture & Equipment | 483,975 | 5.1 | PTD Plant | 354,004 | 127,807 | 2,163 |
| 92 | 39102 | Remittance Processing Equip | - | 7.7 | Payroll less A&G | - | - | - |
| 93 | 39103 | Office Machines | - | 7.7 | Payroll less A&G | - | - | - |
| 94 | 39200 | Transportation Equipment | 320,552 | 7.7 | Payroll less A&G | 234,871 | 85,334 | 347 |
| 95 | 39201 | Trucks | - | 99.0 | - | - | - | - |
| 96 | 39202 | Trailers | - | 99.0 | - | - | - | - |
| 97 | 39300 | Stores Equipment | 15,268 | 5.1 | PTD Plant | 11,168 | 4,032 | 68 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 3,987,605 | 5.1 | PTD Plant | 2,916,739 | 1,053,042 | 17,824 |
| 99 | 39500 | Laboratory Equipment | 12,933 | 5.1 | PTD Plant | 9,460 | 3,415 | 58 |
| 100 | 39600 | Power Operated Equipment | 28,786 | 5.1 | PTD Plant | 21,056 | 7,602 | 129 |
| 101 | 39603 | Ditchers | 0 | 5.1 | PTD Plant | - | - | - |
| 102 | 39604 | Backhoes | 12,569.21 | 5.1 | PTD Plant | 9,194 | 3,319 | 56 |
| 103 | 39605 | Welders | 0 | 5.1 | PTD Plant | - | - | - |
| 104 | 39700 | Communication Equipment | 670,634 | 7.7 | Payroll less A&G | 491,379 | 178,529 | 726 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 0 | 99.0 | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 250,007 | 5.1 | PTD Plant | 182,868 | 66,022 | 1,118 |
| 107 | 39800 | Miscellaneous Equipment | 281,078 | 7.7 | Payroll less A&G | 205,948 | 74,825 | 304 |
| 108 | 39900 | Other Tangible Property | 0 | 5.1 | PTD Plant | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 47,499 | 5.1 | PTD Plant | 34,743 | 12,543 | 212 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 15,235 | 5.1 | PTD Plant | 11,144 | 4,023 | 68 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 679,511 | 5.1 | PTD Plant | 497,030 | 179,445 | 3,037 |
| 112 | 39904 | Other Tang. Property - CPU | - | 99.0 | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 1,125,081 | 5.1 | PTD Plant | 822,942 | 297,110 | 5,029 |
| 115 | 39907 | Other Tang. Property - PC Software | 71,326 | 5.1 | PTD Plant | 52,171 | 18,836 | 319 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | - | 5.1 | PTD Plant | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | - | 99.0 | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | - | 99.0 | - | - | - | - |
| 119 | | | | | | | | |
| 120 | | Total General Plant | 10,394,275 | | | 7,604,506 | 2,747,617 | 42,152 |
| 121 | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | 381,678,886 | | | 274,419,579 | 105,586,643 | 1,672,664 |
| 123 | | | | | | | | |
| 124 | | Shared Services General Office: | 5,966,805 | 6.1 | General Plant | 4,365,346 | 1,577,262 | 24,197 |
| 125 | | Shared Services Customer Support: | 6,123,146 | 6.1 | General Plant | 4,479,725 | 1,618,589 | 24,831 |
| 126 | | Colorado-Kansas General Office: | 623,237 | 6.1 | General Plant | 455,963 | 164,746 | 2,527 |
| 127 | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE | 394,392,074 | | | 283,720,613 | 108,947,241 | 1,724,220 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | (25,000) | 5.1 | PTD Plant | (18,286) | (6,602) | (112) |
| 4 | 30200 | Franchises & Consents | 15,036 | 5.1 | PTD Plant | 10,998 | 3,971 | 67 |
| 5 | 30300 | Misc Intangible Plant | (10,081) | 5.1 | PTD Plant | (7,374) | (2,662) | (45) |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | (20,045) | | | (14,662) | (5,294) | (90) |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33210 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33220 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | - | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 476,535 | 2.0 | Demand | - | 476,535 | - |
| 25 | 35100 | Structures and Improvements | 98,143 | 2.0 | Demand | - | 98,143 | - |
| 26 | 35120 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35140 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 582,056 | 2.0 | Demand | - | 582,056 | - |
| 30 | 35210 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35220 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35230 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35220 | Reservoirs | 36,515 | 2.0 | Demand | - | 36,515 | - |
| 35 | 35300 | Pipelines | 520,570 | 2.0 | Demand | - | 520,570 | - |
| 36 | 35400 | Compressor Station Equipment | 1,207,390 | 2.0 | Demand | - | 1,207,390 | - |
| 37 | 35500 | Meas & Reg. Equipment | 220,011 | 2.0 | Demand | - | 220,011 | - |
| 38 | 35600 | Purification Equipment | 288,382 | 2.0 | Demand | - | 288,382 | - |
| 39 | 35700 | Other Equipment | 125,321 | 2.0 | Demand | - | 125,321 | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 3,554,924 | | | 0 | 3,554,924 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|---|--------------|-----------------|----------------|-------------|------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 85 | 39000 | Structures & Improvements | 532,186 | 6.1 | General Plant | 389,350 | 140,678 | 2,158 |
| 86 | 39030 | Improvements | 621 | 6.1 | General Plant | 455 | 164 | 3 |
| 87 | 39040 | Air Conditioning Equipment | 2,440 | 6.1 | General Plant | 1,785 | 645 | 10 |
| 88 | 39090 | Improvement to Leased Premises | 23,162 | 6.1 | General Plant | 16,945 | 6,123 | 94 |
| 89 | 39100 | Office Furniture & Equipment | 328,313 | 6.1 | General Plant | 240,196 | 86,786 | 1,331 |
| 90 | 39130 | Remittance Processing Equip | (2,256) | 6.1 | General Plant | (1,650) | (596) | (9) |
| 91 | 39200 | Transportation Equipment | 285,112 | 6.1 | General Plant | 208,590 | 75,366 | 1,156 |
| 92 | 39300 | Stores Equipment | 1,506 | 6.1 | General Plant | 1,102 | 398 | 6 |
| 93 | 39400 | Tools & Shop Equipment | 1,743,767 | 6.1 | General Plant | 1,275,749 | 460,946 | 7,071 |
| 94 | 39500 | Laboratory Equipment | 10,242 | 6.1 | General Plant | 7,493 | 2,707 | 42 |
| 95 | 39600 | Power Operated Equipment | (99,407) | 6.1 | General Plant | (72,727) | (26,277) | (403) |
| 96 | 39630 | Ditchers | (42,312) | 6.1 | General Plant | (30,956) | (11,185) | (172) |
| 97 | 39640 | Backhoes | (66,401) | 6.1 | General Plant | (48,580) | (17,552) | (269) |
| 98 | 39650 | Welders | (12,383) | 6.1 | General Plant | (9,059) | (3,273) | (50) |
| 99 | 39700 | Communication Equipment | 421,728 | 6.1 | General Plant | 308,539 | 111,479 | 1,710 |
| 100 | 39710 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 101 | 39720 | Communication Equipment - Fixed Radios | 126,886 | 6.1 | General Plant | 92,830 | 33,541 | 515 |
| 102 | 39750 | Communication Equip. - Telemetering | - | 99.0 | - | - | - | - |
| 103 | 39800 | Miscellaneous Equipment | 70,531 | 6.1 | General Plant | 51,601 | 18,644 | 286 |
| 104 | 39900 | Other Tangible Property | (3,220) | 6.1 | General Plant | (2,356) | (851) | (13) |
| 105 | 39910 | Other Tangible Property - Servers - H/W | 23,646 | 6.1 | General Plant | 17,300 | 6,251 | 96 |
| 106 | 39920 | Other Tangible Property - Servers - S/W | 4,354 | 6.1 | General Plant | 3,186 | 1,151 | 18 |
| 107 | 39930 | Other Tangible Property - Network - H/W | 255,561 | 6.1 | General Plant | 186,970 | 67,555 | 1,036 |
| 108 | 39950 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 109 | 39960 | Other Tang. Property - PC Hardware | 558,626 | 6.1 | General Plant | 408,693 | 147,667 | 2,265 |
| 110 | 39970 | Other Tang. Property - PC Software | 39,382 | 6.1 | General Plant | 28,812 | 10,410 | 160 |
| 111 | 39980 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 112 | | Retirement Work in Progress | 26,625 | 6.1 | General Plant | 19,479 | 7,038 | 108 |
| 113 | | | | | | | | |
| 114 | | Total General Plant | 4,228,711 | | | 3,093,747 | 1,117,815 | 17,149 |
| 115 | | | | | | | | |
| 116 | | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | | | 81,365,391 | 32,678,514 | 495,468 |
| 117 | | | | | | | | |
| 118 | | Shared Services General Office: | 2,863,303 | 6.1 | General Plant | 2,094,807 | 756,884 | 11,612 |
| 119 | | Shared Services Customer Support: | 2,046,327 | 6.1 | General Plant | 1,497,104 | 540,925 | 8,298 |
| 120 | | Colorado-Kansas General Office: | 354,441 | 6.1 | General Plant | 259,311 | 93,693 | 1,437 |
| 121 | | | | | | | | |
| 122 | | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | | | 85,216,612 | 34,070,016 | 516,816 |

| | | | | | | | |
|--|-------------------------------|--------------|----------|-----------------------|--------------|--------------|-----------|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF OTHER RATE BASE | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Rate Base Additions: | | | | | | |
| 2 | | | | | | | |
| 3 | Construction Work in Progress | 11,110,143 | 4.3 | Distribution Plant | 8,166,363 | 2,893,875 | 49,905 |
| 4 | Materials and Supplies | 0 | 99.0 | - | - | - | - |
| 5 | Gas Storage Inventory | 8,179,691 | 2.0 | Demand | - | 8,179,691 | - |
| 6 | Prepayments - KS Direct | 1,406,259 | 9.3 | O&M Expenses less A&G | 531,919 | 870,654 | 3,686 |
| 7 | Cash Working Capital | 0 | 99.0 | - | - | - | - |
| 8 | | | | | | | |
| 9 | Total Rate Base Additions | 20,696,093 | | | 8,698,282 | 11,944,220 | 53,591 |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | Rate Base Deductions: | | | | | | |
| 13 | | | | | | | |
| 14 | Customer Advances | (623,571) | 1.0 | Customer | (623,571) | - | - |
| 15 | Customer Deposits | (842,605) | 1.0 | Customer | (842,605) | - | - |
| 16 | ADIT - KS Direct | (26,427,412) | 6.0 | Total Plant | (19,011,542) | (7,300,333) | (115,536) |
| 17 | Regulatory Liability | (18,681,171) | 6.0 | Total Plant | (13,438,996) | (5,160,504) | (81,671) |
| 18 | | | | | | | |
| 19 | Total Rate Base Deductions | (46,574,760) | | | (33,916,714) | (12,460,838) | (197,208) |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | TOTAL OTHER RB | (25,878,667) | | | (25,218,433) | (516,618) | (143,616) |
| 23 | | | | | | | |
| 24 | Interest on Customer Deposits | 22,919 | 1.0 | Customer | 22,919 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|-----------------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF O&M EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 144 | | Administrative & General: | | | | | | |
| 145 | | Operation | | | | | | |
| 146 | 9200 | Administrative and General Salaries | 76,526 | 7.7 | Payroll less A&G | 56,072 | 20,372 | 83 |
| 147 | 9210 | Office Supplies and Expenses | 17,100 | 5.1 | PTD Plant | 12,508 | 4,516 | 76 |
| 148 | 9220 | Administrative Expenses Transferred - Credit | 9,344,287 | 7.7 | Payroll less A&G | 6,846,639 | 2,487,533 | 10,115 |
| 149 | 9230 | Outside Services Employed | 98,841 | 7.7 | Payroll less A&G | 72,422 | 26,312 | 107 |
| 150 | 9240 | Property Insurance | 103,247 | 5.1 | PTD Plant | 75,520 | 27,265 | 462 |
| 151 | 9250 | Injuries and Damages | 38,883 | 5.1 | PTD Plant | 28,441 | 10,268 | 174 |
| 152 | 9260 | Employee Pensions and Benefits | 2,181,386 | 7.7 | Payroll less A&G | 1,598,320 | 580,704 | 2,361 |
| 153 | 9270 | Franchise Requirements | 0 | 5.1 | PTD Plant | - | - | - |
| 154 | 9280 | Regulatory Commission Expenses | 365,263 | 7.7 | Payroll less A&G | 267,631 | 97,236 | 395 |
| 155 | 930.1 | General Advertising Expenses | 0 | 99.0 | - | - | - | - |
| 156 | 930.2 | Miscellaneous General Expense | 97,107 | 7.7 | Payroll less A&G | 71,151 | 25,851 | 105 |
| 157 | 9310 | Rents | 0 | 99.0 | - | - | - | - |
| 158 | | Maintenance | | | | | | |
| 159 | 9320 | Maintenance of General Plant | 0 | 99.0 | - | - | - | - |
| 160 | | Total A&G | 12,322,640 | | | 9,028,704 | 3,280,058 | 13,878 |
| 161 | | | | | | | | |
| 162 | | Adjustments to Operations and Maintenance Expenses: | | | | | | |
| 163 | | Labor-Related | (717,073) | 9.3 | O&M Expenses less A&G | (271,233) | (443,960) | (1,880) |
| 164 | | Promotion | (32,472) | 9.3 | O&M Expenses less A&G | (12,283) | (20,105) | (85) |
| 165 | | Rate Case - Related | (365,263) | 9.3 | O&M Expenses less A&G | (138,161) | (226,144) | (957) |
| 166 | | O&M - Related | (71,654) | 9.3 | O&M Expenses less A&G | (27,103) | (44,363) | (188) |
| 167 | | Total Adjustments to Operations and Maintenance Expenses | (1,186,462) | | | (448,780) | (734,572) | (3,110) |
| 168 | | | | | | | | |
| 169 | | TOTAL O&M EXPENSE | 21,306,678 | | | 12,426,923 | 8,842,327 | 37,428 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|------------------------------------|-----------|----------|----------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Production & Gathering: | | | | | | |
| 2 | Operation | | | | | | |
| 3 | Op., Sup., & Eng. | - | 99.0 | - | - | - | - |
| 4 | Production Maps & Records | - | 99.0 | - | - | - | - |
| 5 | Field Lines Expenses | - | 99.0 | - | - | - | - |
| 6 | Field Compressor Station Expense | - | 99.0 | - | - | - | - |
| 7 | Field Compressor Sta. Fuel & Pwr. | - | 99.0 | - | - | - | - |
| 8 | Field Meas. & Regul. Station Exp | - | 99.0 | - | - | - | - |
| 9 | Purification Expense | - | 99.0 | - | - | - | - |
| 10 | Other Expenses | - | 99.0 | - | - | - | - |
| 11 | Maintenance | | | | | | |
| 12 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 13 | Structures and Improvements | - | 99.0 | - | - | - | - |
| 14 | Field Line Maintenance | - | 99.0 | - | - | - | - |
| 15 | Compressor Station Equip. Maint. | - | 99.0 | - | - | - | - |
| 16 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 17 | Purification Equipment Maintenance | - | 99.0 | - | - | - | - |
| 18 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 19 | Gas Processed By Others | - | 99.0 | - | - | - | - |
| 20 | Total Production & Gathering | - | | | - | - | - |
| 21 | | | | | | | |
| 22 | Other Gas Supply Expenses: | | | | | | |
| 23 | Wellhead Purchases | - | 99.0 | - | - | - | - |
| 24 | Field Line Purchases | - | 99.0 | - | - | - | - |
| 25 | Transmission Line Purchases | - | 99.0 | - | - | - | - |
| 26 | City Gate Purchases | - | 99.0 | - | - | - | - |
| 27 | Other Gas Purchases | - | 99.0 | - | - | - | - |
| 28 | Exchange Gas | - | 99.0 | - | - | - | - |
| 29 | Purchased Gas Expenses | - | 99.0 | - | - | - | - |
| 30 | Storage Gas Withdrawal | - | 99.0 | - | - | - | - |
| 31 | Company Used Gas | - | 99.0 | - | - | - | - |
| 32 | Other Gas Supply Expenses | - | 99.0 | - | - | - | - |
| 33 | Total Other Gas Supply Expenses | - | | | 0 | 0 | 0 |
| 34 | | | | | | | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------------|-----------|----------|---------------------------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 35 | Underground Storage: | | | | | | |
| 36 | Operation | | | | | | |
| 37 | Op., Sup., & Eng. | 61,394 | 2.0 | Demand | - | 61,394 | - |
| 38 | Maps & Records | 0 | 99.0 | - | - | - | - |
| 39 | Wells Expense | 0 | 99.0 | - | - | - | - |
| 40 | Lines Expense | 0 | 99.0 | - | - | - | - |
| 41 | Compressor Station Expense | 0 | 99.0 | - | - | - | - |
| 42 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 43 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 44 | Purification Expenses | 0 | 99.0 | - | - | - | - |
| 45 | Exploration & Development | 0 | 99.0 | - | - | - | - |
| 46 | Gas Losses | 0 | 99.0 | - | - | - | - |
| 47 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 48 | Storage Well Royalties | 0 | 99.0 | - | - | - | - |
| 49 | Rents | 0 | 99.0 | - | - | - | - |
| 50 | Maintenance | | | | | | |
| 51 | Maint. Sup., & Eng. | 0 | 99.0 | - | - | - | - |
| 52 | Structures and Improvements | 0 | 99.0 | - | - | - | - |
| 53 | Reservoirs & Wells Maintenance | 0 | 99.0 | - | - | - | - |
| 54 | Line Maintenance | 0 | 99.0 | - | - | - | - |
| 55 | Compressor Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 56 | Meas. & Regul. Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 57 | Purification Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 58 | Other Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 59 | Total Underground Storage Expense | 61,394 | | | 0 | 61,394 | 0 |
| 60 | | | | | | | |
| 61 | Transmission: | | | | | | |
| 62 | Operation | | | | | | |
| 63 | Op., Sup., & Eng. | 1,686 | 7.3 | Transmission O&M Expenses | - | 1,686 | - |
| 64 | System Control & Load Dispatching | 0 | 99.0 | - | - | - | - |
| 65 | Communication Systems Expense | 0 | 99.0 | - | - | - | - |
| 66 | Compressor Station Labor Expense | 0 | 99.0 | - | - | - | - |
| 67 | Compressor Station Fuel Gas | 0 | 99.0 | - | - | - | - |
| 68 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 69 | Mains Expense | 0 | 99.0 | - | - | - | - |
| 70 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 71 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 72 | LDC Payment | 0 | 99.0 | - | - | - | - |
| 73 | LDC Payment - A&G | 0 | 99.0 | - | - | - | - |
| 74 | Rents | 0 | 99.0 | - | - | - | - |
| 75 | Maintenance | | | | | | |
| 76 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 77 | Structures & Improvements | - | 99.0 | - | - | - | - |
| 78 | Mains | - | 99.0 | - | - | - | - |
| 79 | Compressor Station Equip Maint | - | 99.0 | - | - | - | - |
| 80 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 81 | Communication Equipment Maintenance | - | 99.0 | - | - | - | - |
| 82 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 83 | Total Transmission Expense | 1,686 | | | - | 1,686 | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|---------------------------|------------|-----------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 84 | | | | | | | |
| 85 | Distribution: | | | | | | |
| 86 | Operation | | | | | | |
| 87 | Supervision & Eng. | 13,387,892 | 7.5 | Distribution O&M Expenses | 3,388,610 | 9,958,532 | 40,749 |
| 88 | Distribution Load Dispatching | - | 99.0 | - | - | - | - |
| 89 | Compressor Station Labor and Expenses | - | 99.0 | - | - | - | - |
| 90 | Mains and Services Expenses | - | 99.0 | - | - | - | - |
| 91 | Measuring and Regulating Station Expenses - General | - | 99.0 | - | - | - | - |
| 92 | Measuring and Regulating Station Expenses - Industrial | - | 99.0 | - | - | - | - |
| 93 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | - | 99.0 | - | - | - | - |
| 94 | Meter and House Regulator Expenses | - | 99.0 | - | - | - | - |
| 95 | Customer Installations Expenses | - | 99.0 | - | - | - | - |
| 96 | Other Expenses | - | 99.0 | - | - | - | - |
| 97 | Rents | - | 99.0 | - | - | - | - |
| 98 | Maintenance | | | | | | |
| 99 | Maintenance Supervision and Engineering | - | 99.0 | - | - | - | - |
| 100 | Maintenance of Structures and Improvements | - | 99.0 | - | - | - | - |
| 101 | Maintenance of Mains | - | 99.0 | - | - | - | - |
| 102 | Maintenance of compressor station equipment | - | 99.0 | - | - | - | - |
| 103 | Maint. of Measuring and Regulating Station Equip. - General | - | 99.0 | - | - | - | - |
| 104 | Maint. of Measuring and Regulating Station Equip. - Industrial | - | 99.0 | - | - | - | - |
| 105 | Maint. of Measuring and Regulating Station Equip. - City Gate | - | 99.0 | - | - | - | - |
| 106 | Maintenance of Services | - | 99.0 | - | - | - | - |
| 107 | Maintenance of Meters and House Regulators | - | 99.0 | - | - | - | - |
| 108 | Maintenance of Other Equipment | - | 99.0 | - | - | - | - |
| 109 | Total Distribution | 13,387,892 | | | 3,388,610 | 9,958,532 | 40,749 |
| 110 | | | | | | | |
| 111 | Customer Accounts | | | | | | |
| 112 | Supervision | 24,008,719 | 1.0 | Customer | 24,008,719 | - | - |
| 113 | Meter Reading | - | 99.0 | - | - | - | - |
| 114 | Customer Rec. & Collections | - | 99.0 | - | - | - | - |
| 115 | Uncollectible Accounts | - | 99.0 | - | - | - | - |
| 116 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 117 | Total Customer Accounts Expense | 24,008,719 | | | 24,008,719 | - | - |
| 118 | | | | | | | |
| 119 | Customer Service and Information | | | | | | |
| 120 | Supervision | 65,266 | 1.0 | Customer | 65,266 | - | - |
| 121 | Customer Assistance | - | 99.0 | - | - | - | - |
| 122 | Information & Instruction | - | 99.0 | - | - | - | - |
| 123 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 124 | Total Customer Service & Info Expense | 65,266 | | | 65,266 | - | - |
| 125 | | | | | | | |
| 126 | Sales | | | | | | |
| 127 | Supervision | 120,701 | 1.0 | Customer | 120,701 | - | - |
| 128 | Demonstration & Selling | - | 99.0 | - | - | - | - |
| 129 | Advertising | - | 99.0 | - | - | - | - |
| 130 | Misc. Sales Expense | - | 99.0 | - | - | - | - |
| 131 | Total Sales Expense | 120,701 | | | 120,701 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|------------------|------------|------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 132 | | | | | | | |
| 133 | Administrative & General: | | | | | | |
| 134 | Operation | | | | | | |
| 135 | Administrative and General Salaries | 52,391,299 | 7.7 | Payroll less A&G | 38,387,554 | 13,947,034 | 56,710 |
| 136 | Office Supplies and Expenses | - | 99.0 | - | - | - | - |
| 137 | Administrative Expenses Transferred - Customer Support | - | 99.0 | - | - | - | - |
| 138 | Administrative Expenses Transferred - General | - | 99.0 | - | - | - | - |
| 139 | Outside Services Employed | - | 99.0 | - | - | - | - |
| 140 | Property Insurance | - | 99.0 | - | - | - | - |
| 141 | Injuries and Damages | - | 99.0 | - | - | - | - |
| 142 | Employee Pensions and Benefits | - | 99.0 | - | - | - | - |
| 143 | Regulatory Commission Expenses | - | 99.0 | - | - | - | - |
| 144 | Duplicate Charges - Credit | - | 99.0 | - | - | - | - |
| 145 | General Advertising Expenses | - | 99.0 | - | - | - | - |
| 146 | Miscellaneous General Expense | - | 99.0 | - | - | - | - |
| 147 | Rents | - | 99.0 | - | - | - | - |
| 148 | Maintenance | | | | | | |
| 149 | Maintenance of General Plant | - | 99.0 | - | - | - | - |
| 150 | Total A&G | 52,391,299 | | | 38,387,554 | 13,947,034 | 56,710 |
| 151 | | | | | | | |
| 152 | Other Utility Plant Related Payroll | 0 | 99.0 | - | - | - | - |
| 153 | | | | | | | |
| 154 | TOTAL O&M EXPENSES - PAYROLL | 90,036,956 | | | 65,970,850 | 23,968,647 | 97,460 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | - | 99.0 | - | - | - | - |
| 4 | 30200 | Franchises & Consents | - | 99.0 | - | - | - | - |
| 5 | 30300 | Misc Intangible Plant | - | 99.0 | - | - | - | - |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | 0 | | | 0 | 0 | 0 |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33201 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33202 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | 0 | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 7,225 | 2.0 | Demand | - | 7,225 | - |
| 25 | 35100 | Structures and Improvements | 690 | 2.0 | Demand | - | 690 | - |
| 26 | 35102 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35103 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35104 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 41,035 | 2.0 | Demand | - | 41,035 | - |
| 30 | 35201 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35202 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35203 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35211 | Storage Rights | - | 99.0 | - | - | - | - |
| 35 | 35300 | Pipelines | 22,904 | 2.0 | Demand | - | 22,904 | - |
| 36 | 35400 | Compressor Station Equipment | 57,584 | 2.0 | Demand | - | 57,584 | - |
| 37 | 35500 | Meas & Reg. Equipment | - | 2.0 | Demand | - | - | - |
| 38 | 35600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 39 | 35700 | Other Equipment | - | 99.0 | - | - | - | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 129,437 | | | 0 | 129,437 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|---|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 84 | | General: | | | | | | |
| 85 | | | | | | | | |
| 86 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 87 | 39000 | Structures & Improvements | 71,149 | 6.1 | General Plant | 52,053 | 18,807 | 289 |
| 88 | 39003 | Improvements | 50 | 6.1 | General Plant | 36 | 13 | 0 |
| 89 | 39004 | Air Conditioning Equipment | 1,203 | 6.1 | General Plant | 880 | 318 | 5 |
| 90 | 39009 | Improvement to Leased Premises | 1,510 | 6.1 | General Plant | 1,105 | 399 | 6 |
| 91 | 39100 | Office Furniture & Equipment | 32,281 | 6.1 | General Plant | 23,617 | 8,533 | 131 |
| 92 | 39103 | Office Furn. Copiers & Type | - | 6.1 | General Plant | - | - | - |
| 93 | 39200 | Transportation Equipment | 19,434 | 6.1 | General Plant | 14,218 | 5,137 | 79 |
| 94 | 39300 | Stores Equipment | 260 | 6.1 | General Plant | 190 | 69 | 1 |
| 95 | 39400 | Tools, Shop & Garage Equipment | 90,204 | 6.1 | General Plant | 65,994 | 23,845 | 366 |
| 96 | 39500 | Laboratory Equipment | 390 | 6.1 | General Plant | 286 | 103 | 2 |
| 97 | 39600 | Power Operated Equipment | 22 | 6.1 | General Plant | 16 | 6 | 0 |
| 98 | 39603 | Ditchers | - | 6.1 | General Plant | - | - | - |
| 99 | 39604 | Backhoes | 10 | 6.1 | General Plant | 7 | 3 | 0 |
| 100 | 39605 | Welders | - | 6.1 | General Plant | - | - | - |
| 101 | 39700 | Communication Equipment | 44,731 | 6.1 | General Plant | 32,726 | 11,824 | 181 |
| 102 | 39701 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 103 | 39702 | Communication Equipment - Fixed Radios | 16,675 | 6.1 | General Plant | 12,200 | 4,408 | 68 |
| 104 | 39800 | Miscellaneous Equipment | 18,748 | 6.1 | General Plant | 13,716 | 4,956 | 76 |
| 105 | 39900 | Other Tangible Property - Servers - H/W | - | 6.1 | General Plant | - | - | - |
| 106 | 39901 | Other Tangible Property - Servers - S/W | 6,788 | 6.1 | General Plant | 4,966 | 1,794 | 28 |
| 107 | 39902 | Other Tangible Property - Network - H/W | 2,177 | 6.1 | General Plant | 1,593 | 576 | 9 |
| 108 | 39903 | Other Tang. Property - CPU | 97,102 | 6.1 | General Plant | 71,040 | 25,668 | 394 |
| 109 | 39904 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 110 | 39905 | Other Tang. Property - PC Hardware | - | 99.0 | - | - | - | - |
| 111 | 39906 | Other Tang. Property - PC Software | 140,664 | 6.1 | General Plant | 102,911 | 37,183 | 570 |
| 112 | 39907 | Other Tang. Property - Mainframe S/W | 7,701 | 6.1 | General Plant | 5,634 | 2,036 | 31 |
| 113 | 39908 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 114 | | | | | | | | |
| 115 | | | | | | | | |
| 116 | | Total General Plant + Deficiency | 551,100 | | | 403,188 | 145,678 | 2,235 |
| 117 | | | | | | | | |
| 118 | | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | | | 10,043,444 | 3,771,832 | 61,147 |
| 119 | | | | | | | | |
| 120 | | Shared Services General Office: | 318,147 | 6.1 | General Plant | 232,758 | 84,099 | 1,290 |
| 121 | | Shared Services Customer Support: | 291,199 | 6.1 | General Plant | 213,043 | 76,975 | 1,181 |
| 122 | | Colorado-Kansas General Office: | 73,064 | 6.1 | General Plant | 53,454 | 19,314 | 296 |
| 123 | | | | | | | | |
| 124 | | TOTAL DEPRECIATION EXPENSE | 14,558,833 | | | 10,542,699 | 3,952,220 | 63,914 |

| | | | | | | | |
|--|--------------------------------------|-----------|----------|------------------|-----------|-----------|-----------|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG- ____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Taxes Other Than Income | | | | | | |
| 2 | | | | | | | |
| 3 | Non Revenue Related: | | | | | | |
| 4 | Payroll Related | 399,483 | 7.7 | Payroll less A&G | 292,704 | 106,346 | 432 |
| 5 | Property Related | 8,089,878 | 6.0 | Total Plant | 5,819,755 | 2,234,756 | 35,368 |
| 6 | Public Service Commission Assessment | 166,187 | 6.0 | Total Plant | 119,553 | 45,908 | 727 |
| 7 | Other | 408,473 | 6.0 | Total Plant | 293,850 | 112,837 | 1,786 |
| 8 | Total Non Revenue Related: | 9,064,021 | | | 6,525,862 | 2,499,846 | 38,312 |
| 9 | | | | | | | |
| 10 | Revenue Related: | | | | | | |
| 11 | State Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 12 | Local Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 13 | Other | 0 | 99.0 | - | - | - | - |
| 14 | Total Revenue Related: | 0 | | | 0 | 0 | 0 |
| 15 | | | | | | | |
| 16 | Total Taxes, Other Than Income | 9,064,021 | | | 6,525,862 | 2,499,846 | 38,312 |
| 17 | | | | | | | |
| 18 | Allowance for Step Rate | (1,500) | 11.0 | Taxable Income | (1,025) | (469) | (6) |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | 6.0 | Total Plant | 3,260,602 | 1,252,054 | 19,815 |

| | | | | | | | |
|--|-------------------------------|-------------|----------|----------|-------------|------------|-----------|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| SUMMARY OF CLASSIFICATION | | | | | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| 5 | | \$ | Factor | Basis | \$ | \$ | \$ |
| 6 | | | | | | | |
| 7 | Operating Revenues | 59,801,309 | | | 39,827,117 | 19,771,180 | 203,012 |
| 8 | | | | | | | |
| 9 | Operating Expenses: | | | | | | |
| 10 | | | | | | | |
| 11 | Operating & Maintenance | 21,306,678 | | | 12,426,923 | 8,842,327 | 37,428 |
| 12 | Interest on Customer Deposits | 22,919 | | | 22,919 | 0 | 0 |
| 13 | Depreciation & Amortization | 14,558,833 | | | 10,542,699 | 3,952,220 | 63,914 |
| 14 | Taxes Other Than Income | 9,064,021 | | | 6,525,862 | 2,499,846 | 38,312 |
| 15 | | | | | | | |
| 16 | Total Operating Expenses | 44,952,451 | | | 29,518,403 | 15,294,393 | 139,655 |
| 17 | | | | | | | |
| 18 | Income Before Taxes | 14,848,858 | | | 10,308,714 | 4,476,786 | 63,357 |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | | | 3,260,602 | 1,252,054 | 19,815 |
| 21 | | | | | | | |
| 22 | Income Taxes: | 10,316,387 | | | | | |
| 23 | | | | | | | |
| 24 | State Income Taxes | 722,147 | 7.00% | | 493,368 | 225,731 | 3,048 |
| 25 | Federal Income Taxes | 2,014,790 | 21.00% | | 1,376,496 | 629,790 | 8,504 |
| 26 | Total Deferred Income Taxes | 0 | | | 0 | 0 | 0 |
| 27 | Step Rate Adjustment | (1,500) | | | (1,025) | (469) | (6) |
| 28 | | | | | | | |
| 29 | Total Income Taxes | 2,735,437 | | | 1,868,840 | 855,053 | 11,545 |
| 30 | | | | | | | |
| 31 | Net Income | 12,113,420 | | | 8,439,875 | 3,621,734 | 51,812 |
| 32 | | | | | | | |
| 33 | Total Rate Base | 248,709,963 | | | 173,285,568 | 74,360,607 | 1,063,788 |
| 34 | | | | | | | |
| 35 | Rate of Return | 4.8705% | | | 4.8705% | 4.8705% | 4.8705% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | |
|--|------------------------|--------|------------------|-------------|-------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | |
| CLASSIFICATION FACTORS | | | | | | |
| | | | Total Company | Customer | Demand | Commodity |
| | Input | Values | 1 | 1 | 0 | 0 |
| 1.0 | Customer | % | 100.0000% | 100.0000% | 0.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 1 | 0 |
| 2.0 | Demand | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 0 | 1 |
| 3.0 | Commodity | % | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | Input | Values | 1.00 | 0.00 | 0.19 | 0.81 |
| 3.5 | Storage | % | 100.0000% | 0.0000% | 19.2181% | 80.7819% |
| | Input | Values | 184,344,842 | 107,018,107 | 77,326,736 | 0 |
| 3.8 | Mains (zero-intercept) | % | 100.0000% | 58.0532% | 41.9468% | 0.0000% |
| | Input | Values | 1.00000 | 0.00000 | 0.53469 | 0.46531 |
| 4.0 | Mains (load factor) | % | 100.0000% | 0.0000% | 53.4693% | 46.5307% |
| | Internally Generated | Values | 197,672,639 | 138,509,369 | 59,503,142 | -339,872 |
| 4.1 | Mains & Services | % | 100.0000% | 70.0701% | 30.1019% | -0.1719% |
| | Internally Generated | Values | 362,954,687 | 266,785,026 | 94,539,332 | 1,630,329 |
| 4.3 | Distribution Plant | % | 100.0000% | 73.5037% | 26.0471% | 0.4492% |
| | Internally Generated | Values | 394,392,074 | 283,720,613 | 108,947,241 | 1,724,220 |
| 5.0 | Gross Plant | % | 100.0000% | 71.9387% | 27.6241% | 0.4372% |
| | Internally Generated | Values | 364,733,809 | 266,785,026 | 96,318,454 | 1,630,329 |
| 5.1 | PTD Plant | % | 100.0000% | 73.1451% | 26.4079% | 0.4470% |
| | Internally Generated | Values | 371,243,533 | 266,785,026 | 102,828,178 | 1,630,329 |
| 5.4 | P, S, T & D Plant | % | 100.0000% | 71.8625% | 27.6983% | 0.4392% |

| | | | | | | |
|------|---|--------|-------------|-------------|-------------|-----------|
| | Internally Generated | Values | 274,588,630 | 198,504,001 | 74,877,224 | 1,207,404 |
| 5.7 | Net Plant | % | 100.0000% | 72.2914% | 27.2689% | 0.4397% |
| | Internally Generated | Values | 394,392,074 | 283,720,613 | 108,947,241 | 1,724,220 |
| 6.0 | Total Plant | % | 100.0000% | 71.9387% | 27.6241% | 0.4372% |
| | Internally Generated | Values | 10,394,275 | 7,604,506 | 2,747,617 | 42,152 |
| 6.1 | General Plant | % | 100.0000% | 73.1605% | 26.4340% | 0.4055% |
| | Internally Generated | Values | 2,451 | 0 | 2,451 | 0 |
| 7.3 | Transmission O&M Expenses | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Internally Generated | Values | 7,478,064 | 1,892,773 | 5,562,529 | 22,761 |
| 7.5 | Distribution O&M Expenses | % | 100.0000% | 25.3110% | 74.3846% | 0.3044% |
| | Internally Generated | Values | 37,645,658 | 27,583,296 | 10,021,612 | 40,749 |
| 7.7 | Payroll less A&G | % | 100.0000% | 73.2709% | 26.6209% | 0.1082% |
| | Internally Generated | Values | 21,306,678 | 12,426,923 | 8,842,327 | 37,428 |
| 9.1 | Allocated O&M Expenses | % | 100.0000% | 58.3241% | 41.5003% | 0.1757% |
| | Internally Generated | Values | 10,170,500 | 3,846,999 | 6,296,840 | 26,661 |
| 9.3 | O&M Expenses less A&G | % | 100.0000% | 37.8251% | 61.9128% | 0.2621% |
| | Internally Generated | Values | 8,489,361 | 6,112,459 | 2,341,101 | 35,800 |
| 10.0 | Other Taxes | % | 100.0000% | 72.0014% | 27.5769% | 0.4217% |
| | Internally Generated | Values | 10,316,387 | 7,048,113 | 3,224,732 | 43,542 |
| 11.0 | Taxable Income | % | 100.0000% | 68.3196% | 31.2584% | 0.4221% |
| | Internally Generated | Values | 5,228,188 | 392,682 | 4,821,913 | 13,594 |
| 11.8 | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 7.5109% | 92.2291% | 0.2600% |
| | Internally Generated | Values | 168,146,523 | 85,107,751 | 81,620,392 | 1,418,380 |
| 12.0 | Composite of Accts. 374-379 | % | 100.0000% | 50.6152% | 48.5412% | 0.8435% |
| | Internally Generated | Values | 248,709,963 | 173,285,568 | 74,360,607 | 1,063,788 |
| 13.0 | Rate Base | % | 100.0000% | 69.6738% | 29.8985% | 0.4277% |
| | Internally Generated | Values | 9,230,502 | 3,519,853 | 5,687,031 | 23,618 |
| 17.0 | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 38.1328% | 61.6113% | 0.2559% |
| | | Values | 0 | 0 | 0 | 0 |
| 99.0 | - | % | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|---------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | Intangible Plant: | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 27,181 | 24,330 | 2,429 | 11 | 4 | 16 | 84 | 116 | 160 | 8 | 23 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | 2,866 | 2,565 | 256 | 1 | 0 | 2 | 9 | 12 | 17 | 1 | 2 |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | | 30,047 | 26,895 | 2,686 | 12 | 4 | 18 | 93 | 128 | 177 | 8 | 25 |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 52 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | 493,155 | 441,429 | 44,078 | 200 | 70 | 294 | 1,521 | 2,101 | 2,907 | 139 | 417 |
| 59 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 245,123 | 219,412 | 21,909 | 99 | 35 | 146 | 756 | 1,044 | 1,445 | 69 | 207 |
| 60 | 37500 | Structures & Improvements | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 61 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 62 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 63 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 64 | 37600 | Mains Cathodic Protection | 2.00 | Bills | 2,677,331 | 2,465,855 | 194,757 | 883 | 290 | 1,524 | 5,185 | 3,337 | 4,616 | 221 | 662 |
| 65 | 37610 | Mains - Steel | 2.00 | Bills | 35,517,527 | 32,712,089 | 2,583,649 | 11,716 | 3,853 | 20,222 | 68,781 | 44,264 | 61,237 | 2,929 | 8,786 |
| 66 | 37620 | Mains - Plastic | 2.00 | Bills | 71,431,857 | 65,789,640 | 5,196,163 | 23,563 | 7,749 | 40,670 | 138,330 | 89,022 | 123,158 | 5,890 | 17,671 |
| 67 | 37630 | Anode | 2.00 | Bills | 4,391,682 | 4,044,795 | 319,464 | 1,449 | 476 | 2,500 | 8,505 | 5,473 | 7,572 | 362 | 1,086 |
| 68 | 37640 | Leak Clamp | 2.00 | Bills | 5,034,182 | 4,636,545 | 366,201 | 1,661 | 546 | 2,866 | 9,749 | 6,274 | 8,680 | 415 | 1,245 |
| 69 | 37800 | Meas & Reg. Sta. Equip - General | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 70 | 37900 | Meas & Reg. Sta. Equip - City Gate | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 71 | 37908 | Meas & Reg. Sta. Equipment | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 72 | 38000 | Services | 2.50 | Meters/Services | 84,498,900 | 77,788,182 | 6,188,301 | 28,062 | 8,925 | 46,841 | 161,659 | 104,576 | 144,676 | 6,919 | 20,758 |
| 73 | 38100 | Meters | 4.00 | Meter Investment | 30,561,298 | 24,549,986 | 4,506,487 | 20,436 | 7,988 | 41,924 | 220,169 | 458,554 | 634,391 | 30,340 | 91,021 |
| 74 | 38200 | Meter Installations | 4.10 | Meter Installations | 27,875,041 | 22,422,868 | 4,116,025 | 18,665 | 7,296 | - | 201,093 | 418,823 | 579,425 | 27,712 | 83,135 |
| 75 | 38300 | House Regulators | 3.60 | Small Meter Investment | 2,019,174 | 1,851,456 | 158,467 | 719 | 208 | 1,093 | 3,287 | 734 | 1,015 | 49 | 146 |
| 76 | 38400 | House Reg. Installations | 3.60 | Small Meter Investment | 209,461 | 192,271 | 16,439 | 75 | 22 | 113 | 341 | 76 | 105 | 5 | 15 |
| 77 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 2.00 | Bills | 1,830,296 | 1,685,726 | 133,141 | 604 | 199 | 1,042 | 3,544 | 2,281 | 3,156 | 151 | 453 |
| 78 | 38700 | Other Prop. On Cust. Prem | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 79 | | | | | | | | | | | | | | | |
| 80 | | Total Distribution Plant | | | 266,785,026 | 238,802,254 | 23,845,080 | 108,130 | 37,658 | 159,238 | 822,920 | 1,136,559 | 1,572,383 | 75,201 | 225,603 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|----------|--|-------|----------------------|-------------|-------------|------------|---------|--------|---------|---------|-----------|-----------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 27.20 | PTD Plant - Customer | 111,572 | 99,869 | 9,972 | 45 | 16 | 67 | 344 | 475 | 658 | 31 | 94 |
| 85 | 39000 | Structures & Improvements | 27.20 | PTD Plant - Customer | 1,581,820 | 1,415,905 | 141,382 | 641 | 223 | 944 | 4,879 | 6,739 | 9,323 | 446 | 1,338 |
| 86 | 39001 | Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 87 | 39002 | Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 88 | 39003 | Improvements | 27.20 | PTD Plant - Customer | 1,107 | 991 | 99 | 0 | 0 | 1 | 3 | 5 | 7 | 0 | 1 |
| 89 | 39004 | Air Conditioning Equipment | 27.20 | PTD Plant - Customer | 26,754 | 23,948 | 2,391 | 11 | 4 | 16 | 83 | 114 | 158 | 8 | 23 |
| 90 | 39009 | Improvement to Leased Premises | 27.20 | PTD Plant - Customer | 28,536 | 25,543 | 2,551 | 12 | 4 | 17 | 88 | 122 | 168 | 8 | 24 |
| 91 | 39100 | Office Furniture & Equipment | 25.20 | Payroll - Cust | 354,004 | 325,499 | 26,109 | 118 | 39 | 201 | 709 | 502 | 694 | 33 | 100 |
| 92 | 39102 | Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 93 | 39103 | Office Machines | 25.20 | Payroll - Cust | 0 | - | - | - | - | - | - | - | - | - | - |
| 94 | 39200 | Transportation Equipment | 25.20 | Payroll - Cust | 234,871 | 215,959 | 17,323 | 79 | 26 | 133 | 470 | 333 | 461 | 22 | 66 |
| 95 | 39201 | Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | 39202 | Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | 39300 | Stores Equipment | 27.20 | PTD Plant - Customer | 11,168 | 9,997 | 998 | 5 | 2 | 7 | 34 | 48 | 66 | 3 | 9 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 27.20 | PTD Plant - Customer | 2,916,739 | 2,610,806 | 260,696 | 1,182 | 412 | 1,741 | 8,997 | 12,426 | 17,191 | 822 | 2,466 |
| 99 | 39500 | Laboratory Equipment | 27.20 | PTD Plant - Customer | 9,460 | 8,468 | 846 | 4 | 1 | 6 | 29 | 40 | 56 | 3 | 8 |
| 100 | 39600 | Power Operated Equipment | 27.20 | PTD Plant - Customer | 21,056 | 18,847 | 1,882 | 9 | 3 | 13 | 65 | 90 | 124 | 6 | 18 |
| 101 | 39603 | Ditchers | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 39604 | Backhoes | 27.20 | PTD Plant - Customer | 9,194 | 8,229 | 822 | 4 | 1 | 5 | 28 | 39 | 54 | 3 | 8 |
| 103 | 39605 | Welders | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 39700 | Communication Equipment | 25.20 | Payroll - Cust | 491,379 | 451,812 | 36,241 | 164 | 54 | 279 | 984 | 696 | 964 | 46 | 138 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 25.20 | Payroll - Cust | 182,868 | 168,143 | 13,487 | 61 | 20 | 104 | 366 | 259 | 359 | 17 | 51 |
| 107 | 39800 | Miscellaneous Equipment | 27.20 | PTD Plant - Customer | 205,948 | 184,346 | 18,408 | 83 | 29 | 123 | 635 | 877 | 1,214 | 58 | 174 |
| 108 | 39900 | Other Tangible Property | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 27.20 | PTD Plant - Customer | 34,743 | 31,099 | 3,105 | 14 | 5 | 21 | 107 | 148 | 205 | 10 | 29 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 27.20 | PTD Plant - Customer | 11,144 | 9,975 | 996 | 5 | 2 | 7 | 34 | 47 | 66 | 3 | 9 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 27.20 | PTD Plant - Customer | 497,030 | 444,897 | 44,424 | 201 | 70 | 297 | 1,533 | 2,117 | 2,929 | 140 | 420 |
| 112 | 39904 | Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 27.20 | PTD Plant - Customer | 822,942 | 736,624 | 73,554 | 334 | 116 | 491 | 2,538 | 3,506 | 4,850 | 232 | 696 |
| 115 | 39907 | Other Tang. Property - PC Software | 27.20 | PTD Plant - Customer | 52,171 | 46,699 | 4,663 | 21 | 7 | 31 | 161 | 222 | 307 | 15 | 44 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | | | | | | | | | | | | | | | |
| 120 | | Total General Plant | | | 7,604,506 | 6,837,656 | 659,949 | 2,993 | 1,035 | 4,503 | 22,089 | 28,806 | 39,852 | 1,906 | 5,718 |
| 121 | | | | | | | | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | | | 274,419,579 | 245,666,805 | 24,507,715 | 111,135 | 38,697 | 163,759 | 845,102 | 1,165,493 | 1,612,411 | 77,115 | 231,346 |
| 123 | | | | | | | | | | | | | | | |
| 124 | | Shared Services General Office: | 23.20 | General Plant - Cust | 4,365,346 | 3,925,138 | 378,842 | 1,718 | 594 | 2,585 | 12,680 | 16,536 | 22,877 | 1,094 | 3,282 |
| 125 | | Shared Services Customer Support: | 23.20 | General Plant - Cust | 4,479,725 | 4,027,983 | 388,768 | 1,763 | 609 | 2,652 | 13,013 | 16,969 | 23,476 | 1,123 | 3,368 |
| 126 | | Colorado-Kansas General Office: | 23.20 | General Plant - Cust | 455,963 | 409,983 | 39,570 | 179 | 62 | 270 | 1,324 | 1,727 | 2,389 | 114 | 343 |
| 127 | | | | | | | | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE - CUSTOMER | | | 283,720,613 | 254,029,909 | 25,314,896 | 114,796 | 39,962 | 169,266 | 872,119 | 1,200,725 | 1,661,154 | 79,446 | 238,339 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|----------|--|-------|------------------------|-------------|------------|------------|---------|---------|-------|-----------|-----------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | | |
| 210 | General: | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | 38900 | Land & Land Rights | 27.40 | PTD Plant - Demand | 40,281 | 24,472 | 7,851 | 70 | 94 | 1 | 1,604 | 3,302 | 793 | 75 | 2,018 |
| 213 | 39000 | Structures & Improvements | 27.40 | PTD Plant - Demand | 571,091 | 346,956 | 111,312 | 996 | 1,334 | 13 | 22,743 | 46,814 | 11,249 | 1,064 | 28,609 |
| 214 | 39001 | Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 215 | 39002 | Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 216 | 39003 | Improvements | 27.40 | PTD Plant - Demand | 400 | 243 | 78 | 1 | 1 | 0 | 16 | 33 | 8 | 1 | 20 |
| 217 | 39004 | Air Conditioning Equipment | 27.40 | PTD Plant - Demand | 9,659 | 5,868 | 1,883 | 17 | 23 | 0 | 385 | 792 | 190 | 18 | 484 |
| 218 | 39009 | Improvement to Leased Premises | 27.40 | PTD Plant - Demand | 10,303 | 6,259 | 2,008 | 18 | 24 | 0 | 410 | 845 | 203 | 19 | 516 |
| 219 | 39100 | Office Furniture & Equipment | 25.40 | Payroll - Demand | 127,807 | 88,432 | 28,371 | 254 | 323 | 2 | 2,225 | 4,345 | 1,044 | 101 | 2,710 |
| 220 | 39102 | Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 221 | 39103 | Office Machines | 25.40 | Payroll - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 222 | 39200 | Transportation Equipment | 25.40 | Payroll - Demand | 85,334 | 59,044 | 18,943 | 170 | 215 | 1 | 1,486 | 2,901 | 697 | 67 | 1,810 |
| 223 | 39201 | Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 224 | 39202 | Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 39300 | Stores Equipment | 27.40 | PTD Plant - Demand | 4,032 | 2,450 | 786 | 7 | 9 | 0 | 161 | 331 | 79 | 8 | 202 |
| 226 | 39400 | Tools, Shop & Garage Equipment | 27.40 | PTD Plant - Demand | 1,053,042 | 639,758 | 205,250 | 1,837 | 2,460 | 24 | 41,936 | 86,321 | 20,742 | 1,962 | 52,753 |
| 227 | 39500 | Laboratory Equipment | 27.40 | PTD Plant - Demand | 3,415 | 2,075 | 666 | 6 | 8 | 0 | 136 | 280 | 67 | 6 | 171 |
| 228 | 39600 | Power Operated Equipment | 27.40 | PTD Plant - Demand | 7,602 | 4,618 | 1,482 | 13 | 18 | 0 | 303 | 623 | 150 | 14 | 381 |
| 229 | 39603 | Ditchers | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 230 | 39604 | Backhoes | 27.40 | PTD Plant - Demand | 3,319 | 2,017 | 647 | 6 | 8 | 0 | 132 | 272 | 65 | 6 | 166 |
| 231 | 39605 | Welders | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 232 | 39700 | Communication Equipment | 25.40 | Payroll - Demand | 178,529 | 123,527 | 39,630 | 355 | 451 | 3 | 3,108 | 6,070 | 1,459 | 141 | 3,786 |
| 233 | 39701 | Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | 39702 | Communication Equipment - Fixed Radios | 25.40 | Payroll - Demand | 66,022 | 45,681 | 14,656 | 131 | 167 | 1 | 1,149 | 2,245 | 539 | 52 | 1,400 |
| 235 | 39800 | Miscellaneous Equipment | 27.40 | PTD Plant - Demand | 74,825 | 45,459 | 14,584 | 131 | 175 | 2 | 2,980 | 6,134 | 1,474 | 139 | 3,748 |
| 236 | 39900 | Other Tangible Property | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 237 | 39901 | Other Tangible Property - Servers - H/W | 27.40 | PTD Plant - Demand | 12,543 | 7,621 | 2,445 | 22 | 29 | 0 | 500 | 1,028 | 247 | 23 | 628 |
| 238 | 39902 | Other Tangible Property - Servers - S/W | 27.40 | PTD Plant - Demand | 4,023 | 2,444 | 784 | 7 | 9 | 0 | 160 | 330 | 79 | 7 | 202 |
| 239 | 39903 | Other Tangible Property - Network - H/W | 27.40 | PTD Plant - Demand | 179,445 | 109,018 | 34,976 | 313 | 419 | 4 | 7,146 | 14,710 | 3,535 | 334 | 8,989 |
| 240 | 39904 | Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 241 | 39905 | Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 242 | 39906 | Other Tang. Property - PC Hardware | 27.40 | PTD Plant - Demand | 297,110 | 180,504 | 57,910 | 518 | 694 | 7 | 11,832 | 24,355 | 5,852 | 553 | 14,884 |
| 243 | 39907 | Other Tang. Property - PC Software | 27.40 | PTD Plant - Demand | 18,836 | 11,443 | 3,671 | 33 | 44 | 0 | 750 | 1,544 | 371 | 35 | 944 |
| 244 | 39908 | Other Tang. Property - Mainframe S/W | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 245 | 39909 | Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 246 | 39924 | Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 247 | | | | | | | | | | | | | | | |
| 248 | | Total General Plant | | | 2,747,617 | 1,707,890 | 547,932 | 4,904 | 6,504 | 60 | 99,162 | 203,273 | 48,845 | 4,626 | 124,421 |
| 249 | | | | | | | | | | | | | | | |
| 250 | | TOTAL DIRECT PLANT | | | 105,586,643 | 65,131,170 | 20,895,631 | 187,011 | 248,828 | 2,355 | 3,941,535 | 8,099,675 | 1,946,273 | 184,070 | 4,950,095 |
| 251 | | | | | | | | | | | | | | | |
| 252 | | Shared Services General Office: | 23.40 | General Plant - Demand | 1,577,262 | 980,410 | 314,539 | 2,815 | 3,734 | 35 | 56,924 | 116,689 | 28,039 | 2,656 | 71,423 |
| 253 | | Shared Services Customer Support: | 23.40 | General Plant - Demand | 1,618,589 | 1,006,098 | 322,780 | 2,889 | 3,832 | 36 | 58,415 | 119,746 | 28,774 | 2,725 | 73,295 |
| 254 | | Colorado-Kansas General Office: | 23.40 | General Plant - Demand | 164,746 | 102,404 | 32,854 | 294 | 390 | 4 | 5,946 | 12,188 | 2,929 | 277 | 7,460 |
| 255 | | | | | | | | | | | | | | | |
| 256 | | TOTAL PLANT IN SERVICE - DEMAND | | | 108,947,241 | 67,220,082 | 21,565,804 | 193,009 | 256,784 | 2,429 | 4,062,819 | 8,348,298 | 2,006,014 | 189,728 | 5,102,273 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Commodity | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 257 | | Intangible Plant: | | | | | | | | | | | | | |
| 258 | | | | | | | | | | | | | | | |
| 259 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 30200 | Franchises & Consents | 27.60 | PTD Plant - Commodity | 166 | 93 | 32 | 0 | 0 | 0 | 5 | 19 | 3 | 0 | 13 |
| 261 | 30300 | Misc Intangible Plant | 27.60 | PTD Plant - Commodity | 18 | 10 | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 1 |
| 262 | | | | | | | | | | | | | | | |
| 263 | | Total Intangible Plant: | | | 184 | 103 | 35 | 0 | 0 | 0 | 6 | 21 | 3 | 0 | 15 |
| 264 | | | | | | | | | | | | | | | |
| 265 | | Production Plant: | | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | | | | |
| 267 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | | | | | | | | | | | | | | | |
| 275 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | | | | | | | | | | | | | | | |
| 277 | | Storage Plant: | | | | | | | | | | | | | |
| 278 | | | | | | | | | | | | | | | |
| 279 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 291 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | | | | | | | | | | | | | | | |
| 297 | | Total Storage Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 | | | | | | | | | | | | | | | |
| 299 | | Transmission: | | | | | | | | | | | | | |
| 300 | | | | | | | | | | | | | | | |
| 301 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | | | | | | | | | | | | | | | |
| 310 | | Total Transmission Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 311 | | | | | | | | | | | | | | | |
| 312 | | Distribution: | | | | | | | | | | | | | |
| 313 | | | | | | | | | | | | | | | |
| 314 | 37400 | Land & Land Rights | 15.60 | Distribution Plant - Comm | 3,014 | 1,689 | 574 | 5 | 7 | 0 | 95 | 344 | 54 | 6 | 240 |
| 315 | 37420 | Land Rights | 15.60 | Distribution Plant - Comm | 1,498 | 840 | 285 | 2 | 4 | 0 | 47 | 171 | 27 | 3 | 119 |
| 316 | 37500 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 317 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 318 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 319 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 320 | 37600 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 321 | 37610 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 322 | 37620 | Mains - Plastic | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 323 | 37630 | Anode | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 324 | 37540 | Leak Clamp | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 325 | 37800 | Meas & Reg. Sta. Equip - General | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 326 | 37900 | Meas & Reg. Sta. Equip - City Gate | 1.00 | Total Throughput | 1,618,907 | 907,562 | 308,276 | 2,523 | 3,908 | 21 | 50,820 | 184,692 | 28,761 | 3,320 | 129,025 |
| 327 | 37908 | Meas & Reg. Sta. Equipment | 1.00 | Total Throughput | 6,910 | 3,874 | 1,316 | 11 | 17 | 0 | 217 | 788 | 123 | 14 | 551 |
| 328 | 38000 | Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | 38100 | Meters | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 330 | 38200 | Meter Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 331 | 38300 | House Regulators | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 332 | 38400 | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 333 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 334 | 38700 | Other Prop. On Cust. Prem | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 335 | | | | | | | | | | | | | | | |
| 336 | | Total Distribution Plant | | | 1,630,329 | 913,965 | 310,451 | 2,541 | 3,935 | 22 | 51,178 | 185,995 | 28,964 | 3,343 | 129,935 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-----------------------|-----------|---------|---------|-------|-------|----|--------|---------|--------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | | | |
| 338 | General: | | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | | | |
| 340 | 38900 Land & Land Rights | 27.60 | PTD Plant - Commodity | 682 | 382 | 130 | 1 | 2 | 0 | 21 | 78 | 12 | 1 | 54 |
| 341 | 39000 Structures & Improvements | 27.60 | PTD Plant - Commodity | 9,667 | 5,419 | 1,841 | 15 | 23 | 0 | 303 | 1,103 | 172 | 20 | 770 |
| 342 | 39001 Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 343 | 39002 Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 344 | 39003 Improvements | 27.60 | PTD Plant - Commodity | 7 | 4 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 345 | 39004 Air Conditioning Equipment | 27.60 | PTD Plant - Commodity | 163 | 92 | 31 | 0 | 0 | 0 | 5 | 19 | 3 | 0 | 13 |
| 346 | 39009 Improvement to Leased Premises | 27.60 | PTD Plant - Commodity | 0 | 174 | 33 | 0 | 0 | 0 | 5 | 20 | 3 | 0 | 14 |
| 347 | 39100 Office Furniture & Equipment | 25.60 | Payroll - Comm | 2,163 | 1,213 | 412 | 3 | 5 | 0 | 68 | 247 | 38 | 4 | 172 |
| 348 | 39102 Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 39103 Office Machines | 25.60 | Payroll - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 350 | 39200 Transportation Equipment | 25.60 | Payroll - Comm | 347 | 195 | 66 | 1 | 1 | 0 | 11 | 40 | 6 | 1 | 28 |
| 351 | 39201 Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 352 | 39202 Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 353 | 39300 Stores Equipment | 27.60 | PTD Plant - Commodity | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 354 | 39400 Tools, Shop & Garage Equipment | 27.60 | PTD Plant - Commodity | 17,824 | 9,992 | 3,394 | 28 | 43 | 0 | 560 | 2,033 | 317 | 37 | 1,421 |
| 355 | 39500 Laboratory Equipment | 27.60 | PTD Plant - Commodity | 58 | 32 | 11 | 0 | 0 | 0 | 2 | 7 | 1 | 0 | 5 |
| 356 | 39600 Power Operated Equipment | 27.60 | PTD Plant - Commodity | 129 | 72 | 25 | 0 | 0 | 0 | 4 | 15 | 2 | 0 | 10 |
| 357 | 39603 Ditchers | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39604 Backhoes | 27.60 | PTD Plant - Commodity | 56 | 31 | 11 | 0 | 0 | 0 | 2 | 6 | 1 | 0 | 4 |
| 359 | 39605 Welders | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 360 | 39700 Communication Equipment | 25.60 | Payroll - Comm | 726 | 407 | 138 | 1 | 2 | 0 | 23 | 83 | 13 | 1 | 58 |
| 361 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | 39702 Communication Equipment - Fixed Radios | 25.60 | Payroll - Comm | 1,118 | 626 | 213 | 2 | 3 | 0 | 35 | 127 | 20 | 2 | 89 |
| 363 | 39800 Miscellaneous Equipment | 27.60 | PTD Plant - Commodity | 304 | 171 | 58 | 0 | 1 | 0 | 10 | 35 | 5 | 1 | 24 |
| 364 | 39900 Other Tangible Property | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 365 | 39901 Other Tangible Property - Servers - H/W | 27.60 | PTD Plant - Commodity | 0 | 212 | 119 | 40 | 0 | 1 | 0 | 7 | 24 | 4 | 17 |
| 366 | 39902 Other Tangible Property - Servers - S/W | 27.60 | PTD Plant - Commodity | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 367 | 39903 Other Tangible Property - Network - H/W | 27.60 | PTD Plant - Commodity | 3,037 | 1,703 | 578 | 5 | 7 | 0 | 95 | 347 | 54 | 6 | 242 |
| 368 | 39904 Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 369 | 39905 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 370 | 39906 Other Tang. Property - PC Hardware | 27.60 | PTD Plant - Commodity | 5,029 | 2,819 | 958 | 8 | 12 | 0 | 158 | 574 | 89 | 10 | 401 |
| 371 | 39907 Other Tang. Property - PC Software | 27.60 | PTD Plant - Commodity | 319 | 179 | 61 | 0 | 1 | 0 | 10 | 36 | 6 | 1 | 25 |
| 372 | 39908 Other Tang. Property - Mainframe S/W | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 373 | 39909 Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 374 | 39924 Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 375 | | | | | | | | | | | | | | |
| 376 | Total General Plant | | | 42,152 | 23,630 | 8,027 | 66 | 102 | 1 | 1,323 | 4,809 | 749 | 86 | 3,359 |
| 377 | | | | | | | | | | | | | | |
| 378 | TOTAL DIRECT PLANT | | | 1,672,664 | 937,698 | 318,513 | 2,607 | 4,037 | 22 | 52,507 | 190,825 | 29,716 | 3,430 | 133,309 |
| 379 | | | | | | | | | | | | | | |
| 380 | Shared Services General Office: | 23.60 | General Plant - Comm | 24,197 | 13,565 | 4,608 | 38 | 58 | 0 | 760 | 2,761 | 430 | 50 | 1,928 |
| 381 | Shared Services Customer Support: | 23.60 | General Plant - Comm | 24,831 | 13,920 | 4,728 | 39 | 60 | 0 | 779 | 2,833 | 441 | 51 | 1,979 |
| 382 | Colorado-Kansas General Office: | 23.60 | General Plant - Comm | 2,527 | 1,417 | 481 | 4 | 6 | 0 | 79 | 288 | 45 | 5 | 201 |
| 383 | | | | | | | | | | | | | | |
| 384 | TOTAL PLANT IN SERVICE - COMMODITY | | | 1,724,220 | 966,601 | 328,330 | 2,687 | 4,162 | 23 | 54,126 | 196,706 | 30,632 | 3,536 | 137,418 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|-------------|-------------|------------|---------|---------|---------|-----------|-----------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | |
| 465 | | | | | | | | | | | | |
| 466 | General: | | | | | | | | | | | |
| 467 | | | | | | | | | | | | |
| 468 | 38900 Land & Land Rights | 152,535 | 124,724 | 17,953 | 117 | 111 | 68 | 1,970 | 3,855 | 1,463 | 108 | 2,167 |
| 469 | 39000 Structures & Improvements | 2,162,577 | 1,768,280 | 254,535 | 1,652 | 1,581 | 957 | 27,926 | 54,656 | 20,744 | 1,530 | 30,717 |
| 470 | 39001 Structures-Frame | 0 | - | - | - | - | - | - | - | - | - | - |
| 471 | 39002 Structures-Brick | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | 39003 Improvements | 1,513 | 1,237 | 178 | 1 | 1 | 1 | 20 | 38 | 15 | 1 | 21 |
| 473 | 39004 Air Conditioning Equipment | 36,577 | 29,908 | 4,305 | 28 | 27 | 16 | 472 | 924 | 351 | 26 | 520 |
| 474 | 39009 Improvement to Leased Premises | 39,013 | 31,900 | 4,592 | 30 | 29 | 17 | 504 | 986 | 374 | 28 | 554 |
| 475 | 39100 Office Furniture & Equipment | 483,975 | 415,144 | 54,892 | 376 | 367 | 203 | 3,002 | 5,094 | 1,777 | 138 | 2,982 |
| 476 | 39102 Remittance Processing Equip | 0 | - | - | - | - | - | - | - | - | - | - |
| 477 | 39103 Office Machines | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | 39200 Transportation Equipment | 320,552 | 275,197 | 36,331 | 249 | 242 | 135 | 1,967 | 3,274 | 1,164 | 90 | 1,903 |
| 479 | 39201 Trucks | 0 | - | - | - | - | - | - | - | - | - | - |
| 480 | 39202 Trailers | 0 | - | - | - | - | - | - | - | - | - | - |
| 481 | 39300 Stores Equipment | 15,268 | 12,484 | 1,797 | 12 | 11 | 7 | 197 | 386 | 146 | 11 | 217 |
| 482 | 39400 Tools, Shop & Garage Equipment | 3,987,605 | 3,260,556 | 469,340 | 3,047 | 2,915 | 1,765 | 51,493 | 100,780 | 38,249 | 2,820 | 56,640 |
| 483 | 39500 Laboratory Equipment | 12,933 | 10,575 | 1,522 | 10 | 9 | 6 | 167 | 327 | 124 | 9 | 184 |
| 484 | 39600 Power Operated Equipment | 28,786 | 23,538 | 3,388 | 22 | 21 | 13 | 372 | 728 | 276 | 20 | 409 |
| 485 | 39603 Ditchers | 0 | - | - | - | - | - | - | - | - | - | - |
| 486 | 39604 Backhoes | 12,569 | 10,277 | 1,479 | 10 | 9 | 6 | 162 | 318 | 121 | 9 | 179 |
| 487 | 39605 Welders | 0 | - | - | - | - | - | - | - | - | - | - |
| 488 | 39700 Communication Equipment | 670,634 | 575,746 | 76,010 | 520 | 507 | 282 | 4,115 | 6,849 | 2,435 | 188 | 3,982 |
| 489 | 39701 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 490 | 39702 Communication Equipment - Fixed Radios | 250,007 | 214,451 | 28,356 | 194 | 190 | 105 | 1,551 | 2,631 | 918 | 71 | 1,541 |
| 491 | 39800 Miscellaneous Equipment | 281,078 | 229,976 | 33,050 | 214 | 205 | 125 | 3,625 | 7,046 | 2,693 | 198 | 3,947 |
| 492 | 39900 Other Tangible Property | 0 | - | - | - | - | - | - | - | - | - | - |
| 493 | 39901 Other Tangible Property - Servers - H/W | 47,499 | 38,839 | 5,591 | 36 | 35 | 21 | 613 | 1,200 | 456 | 34 | 675 |
| 494 | 39902 Other Tangible Property - Servers - S/W | 15,235 | 12,458 | 1,793 | 12 | 11 | 7 | 197 | 385 | 146 | 11 | 216 |
| 495 | 39903 Other Tangible Property - Network - H/W | 679,511 | 555,618 | 79,978 | 519 | 497 | 301 | 8,775 | 17,174 | 6,518 | 481 | 9,652 |
| 496 | 39904 Other Tang. Property - CPU | 0 | - | - | - | - | - | - | - | - | - | - |
| 497 | 39905 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 498 | 39906 Other Tang. Property - PC Hardware | 1,125,081 | 919,948 | 132,422 | 860 | 822 | 498 | 14,528 | 28,435 | 10,792 | 796 | 15,981 |
| 499 | 39907 Other Tang. Property - PC Software | 71,326 | 58,321 | 8,395 | 54 | 52 | 32 | 921 | 1,803 | 684 | 50 | 1,013 |
| 500 | 39908 Other Tang. Property - Mainframe S/W | 0 | - | - | - | - | - | - | - | - | - | - |
| 501 | 39909 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 502 | 39924 Other Tang. Property - General Startup Costs | 0 | - | - | - | - | - | - | - | - | - | - |
| 503 | | | | | | | | | | | | |
| 504 | Total General Plant | 10,394,275 | 8,569,176 | 1,215,908 | 7,962 | 7,641 | 4,564 | 122,574 | 236,888 | 89,445 | 6,619 | 133,498 |
| 505 | | | | | | | | | | | | |
| 506 | TOTAL DIRECT PLANT | 381,678,886 | 311,735,673 | 45,721,859 | 300,753 | 291,562 | 166,136 | 4,839,144 | 9,455,993 | 3,588,400 | 264,615 | 5,314,750 |
| 507 | | | | | | | | | | | | |
| 508 | Shared Services General Office: | 5,966,805 | 4,919,112 | 697,989 | 4,571 | 4,386 | 2,620 | 70,363 | 135,985 | 51,346 | 3,800 | 76,634 |
| 509 | Shared Services Customer Support: | 6,123,146 | 5,048,001 | 716,277 | 4,690 | 4,501 | 2,688 | 72,207 | 139,548 | 52,691 | 3,899 | 78,642 |
| 510 | Colorado-Kansas General Office: | 623,237 | 513,805 | 72,905 | 477 | 458 | 274 | 7,350 | 14,204 | 5,363 | 397 | 8,004 |
| 511 | | | | | | | | | | | | |
| 512 | TOTAL PLANT IN SERVICE | 394,392,074 | 322,216,592 | 47,209,030 | 310,492 | 300,908 | 171,718 | 4,989,064 | 9,745,729 | 3,697,800 | 272,710 | 5,478,031 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG--RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|--|--------------------------|-------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Intangible Plant: | | | | | | | | | | | | | | |
| 2 | 30100 | Organization | 27.20 | PTD Plant - Customer | (18,286) | (16,368) | (1,634) | (7) | (3) | (11) | (56) | (78) | (108) | (5) | (15) |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 10,998 | 9,845 | 983 | 4 | 2 | 7 | 34 | 47 | 65 | 3 | 9 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | (7,374) | (6,601) | (659) | (3) | (1) | (4) | (23) | (31) | (43) | (2) | (6) |
| 7 | Total Intangible Plant: | | | | (14,662) | (13,124) | (1,310) | (6) | (2) | (9) | (45) | (62) | (86) | (4) | (12) |
| 8 | Production Plant: | | | | | | | | | | | | | | |
| 10 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 11 | 32540 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | Total Production Plant | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Storage Plant: | | | | | | | | | | | | | | |
| 20 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 21 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 22 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 23 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35500 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | Total Storage Plant | | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | Transmission: | | | | | | | | | | | | | | |
| 40 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 41 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 42 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 43 | 36700 | Mains Catholic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 44 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 45 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | Total Transmission Plant | | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | Distribution: | | | | | | | | | | | | | | |
| 51 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | (586) | (524) | (52) | (0) | (0) | (0) | (2) | (2) | (3) | (0) | (0) |
| 52 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 86,861 | 77,751 | 7,764 | 35 | 12 | 52 | 268 | 370 | 512 | 24 | 73 |
| 53 | 37500 | Structures & Improvements | 15.20 | Distribution Plant - Cust | 83,828 | 75,036 | 7,493 | 34 | 12 | 50 | 259 | 357 | 494 | 24 | 71 |
| 54 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 55 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 56 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 57 | 37600 | Mains Catholic Protection | 15.20 | Distribution Plant - Cust | 1,057,908 | 946,945 | 94,555 | 429 | 149 | 631 | 3,263 | 4,507 | 6,235 | 298 | 895 |
| 58 | 37610 | Mains - Steel | 15.20 | Distribution Plant - Cust | 7,920,485 | 7,089,714 | 707,928 | 3,210 | 1,118 | 4,728 | 24,431 | 33,743 | 46,682 | 2,233 | 6,698 |
| 59 | 37620 | Mains - Plastic | 15.20 | Distribution Plant - Cust | 21,516,276 | 19,259,459 | 1,923,111 | 8,721 | 3,037 | 12,843 | 66,369 | 91,664 | 126,813 | 6,065 | 18,195 |
| 60 | 37630 | Anode | 15.20 | Distribution Plant - Cust | 853,456 | 763,938 | 76,281 | 346 | 120 | 509 | 2,633 | 3,636 | 5,030 | 241 | 722 |
| 61 | 37640 | Lead Clamp | 15.20 | Distribution Plant - Cust | 1,208,071 | 1,081,357 | 107,977 | 490 | 171 | 721 | 3,726 | 5,147 | 7,120 | 341 | 1,022 |
| 62 | 37800 | Meas. & Reg. Sta. Equip - General | 15.20 | Distribution Plant - Cust | 1,282,917 | 1,148,354 | 114,666 | 520 | 181 | 766 | 3,957 | 5,465 | 7,561 | 362 | 1,085 |
| 63 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.20 | Distribution Plant - Cust | 667,322 | 597,328 | 59,645 | 270 | 94 | 398 | 2,058 | 2,843 | 3,933 | 188 | 564 |
| 64 | 37908 | Meas. & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 6,566 | 5,877 | 587 | 3 | 1 | 4 | 20 | 28 | 39 | 2 | 6 |
| 65 | 38000 | Services | 15.20 | Distribution Plant - Cust | 25,121,577 | 22,486,604 | 2,245,351 | 10,182 | 3,546 | 14,995 | 77,490 | 107,023 | 148,062 | 7,081 | 21,244 |
| 66 | 38100 | Meters | 15.20 | Distribution Plant - Cust | 12,389,568 | 11,090,040 | 1,107,372 | 5,022 | 1,749 | 7,395 | 38,217 | 52,782 | 73,022 | 3,492 | 10,477 |
| 67 | 38200 | Meter Installations | 15.20 | Distribution Plant - Cust | 5,516,195 | 4,937,607 | 493,034 | 2,236 | 779 | 3,292 | 17,015 | 23,500 | 32,511 | 1,555 | 4,665 |
| 68 | 38300 | House Regulators | 15.20 | Distribution Plant - Cust | (534,895) | (478,790) | (47,809) | (217) | (76) | (319) | (1,650) | (2,279) | (3,153) | (151) | (452) |
| 69 | 38400 | House Reg. Installations | 15.20 | Distribution Plant - Cust | 184,754 | 165,376 | 16,513 | 75 | 26 | 110 | 570 | 787 | 1,089 | 52 | 156 |
| 70 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 457,822 | 409,802 | 40,920 | 186 | 65 | 273 | 1,412 | 1,950 | 2,698 | 129 | 387 |
| 71 | 38700 | Other Prop. On Cust. Prem | 15.20 | Distribution Plant - Cust | 468,180 | 419,073 | 41,846 | 190 | 66 | 279 | 1,444 | 1,995 | 2,759 | 132 | 396 |
| 72 | Total Distribution Plant | | | | 78,286,306 | 70,074,946 | 6,997,182 | 31,730 | 11,050 | 46,727 | 241,480 | 333,516 | 461,405 | 22,067 | 66,202 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|------------|------------|-----------|--------|--------|--------|---------|---------|---------|--------|--------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 39000 Structures & Improvements | 23.20 General Plant - Cust | 389,350 | 350,087 | 33,789 | 153 | 53 | 231 | 1,131 | 1,475 | 2,040 | 98 | 293 | |
| 86 | 39030 Improvements | 23.20 General Plant - Cust | 455 | 400 | 39 | 0 | 0 | 0 | 1 | 2 | 2 | 0 | 0 | |
| 87 | 39040 Air Conditioning Equipment | 23.20 General Plant - Cust | 1,785 | 1,605 | 155 | 1 | 0 | 1 | 5 | 7 | 9 | 0 | 1 | |
| 88 | 39090 Improvement to Leased Premises | 23.20 General Plant - Cust | 16,945 | 15,237 | 1,471 | 7 | 2 | 10 | 49 | 64 | 89 | 4 | 13 | |
| 89 | 39100 Office Furniture & Equipment | 23.20 General Plant - Cust | 240,196 | 215,974 | 20,845 | 95 | 33 | 142 | 698 | 910 | 1,259 | 60 | 181 | |
| 90 | 39130 Remittance Processing Equip | 23.20 General Plant - Cust | (1,650) | (1,484) | (143) | (1) | (0) | (1) | (5) | (6) | (9) | (0) | (1) | |
| 91 | 39200 Transportation Equipment | 23.20 General Plant - Cust | 208,590 | 187,555 | 18,102 | 82 | 28 | 124 | 606 | 790 | 1,093 | 52 | 157 | |
| 92 | 39300 Stores Equipment | 23.20 General Plant - Cust | 1,102 | 991 | 96 | 0 | 0 | 1 | 3 | 4 | 6 | 0 | 1 | |
| 93 | 39400 Tools & Shop Equipment | 23.20 General Plant - Cust | 1,275,749 | 1,147,101 | 110,715 | 502 | 174 | 755 | 3,706 | 4,833 | 6,686 | 320 | 959 | |
| 94 | 39500 Laboratory Equipment | 23.20 General Plant - Cust | 7,493 | 6,738 | 650 | 3 | 1 | 4 | 22 | 28 | 39 | 2 | 6 | |
| 95 | 39600 Power Operated Equipment | 23.20 General Plant - Cust | (72,727) | (65,393) | (6,312) | (29) | (10) | (43) | (211) | (275) | (381) | (18) | (55) | |
| 96 | 39630 Ditchers | 23.20 General Plant - Cust | (30,956) | (27,834) | (2,686) | (12) | (4) | (18) | (90) | (117) | (162) | (8) | (23) | |
| 97 | 39640 Backhoes | 23.20 General Plant - Cust | (48,580) | (43,681) | (4,216) | (19) | (7) | (29) | (141) | (184) | (255) | (12) | (37) | |
| 98 | 39650 Welders | 23.20 General Plant - Cust | (9,059) | (8,146) | (786) | (4) | (1) | (5) | (26) | (34) | (47) | (2) | (7) | |
| 99 | 39700 Communication Equipment | 23.20 General Plant - Cust | 308,539 | 277,425 | 26,776 | 121 | 42 | 183 | 896 | 1,169 | 1,617 | 77 | 232 | |
| 100 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 101 | 39720 Communication Equipment - Fixed Radios | 23.20 General Plant - Cust | 92,830 | 83,469 | 8,056 | 37 | 13 | 55 | 270 | 352 | 486 | 23 | 70 | |
| 102 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 103 | 39800 Miscellaneous Equipment | 23.20 General Plant - Cust | 51,601 | 46,397 | 4,478 | 20 | 7 | 31 | 150 | 195 | 270 | 13 | 39 | |
| 104 | 39900 Other Tangible Property | 23.20 General Plant - Cust | (2,356) | (2,118) | (204) | (1) | (0) | (3) | (7) | (9) | (12) | (1) | (2) | |
| 105 | 39910 Other Tangible Property - Servers - H/W | 23.20 General Plant - Cust | 17,300 | 15,555 | 1,501 | 7 | 2 | 10 | 50 | 66 | 91 | 4 | 13 | |
| 106 | 39920 Other Tangible Property - Servers - S/W | 23.20 General Plant - Cust | 3,186 | 2,864 | 276 | 1 | 0 | 2 | 9 | 12 | 17 | 1 | 2 | |
| 107 | 39930 Other Tangible Property - Network - H/W | 23.20 General Plant - Cust | 186,970 | 168,115 | 16,226 | 74 | 25 | 111 | 543 | 708 | 980 | 47 | 141 | |
| 108 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 109 | 39960 Other Tang. Property - PC Hardware | 23.20 General Plant - Cust | 408,693 | 367,480 | 35,468 | 161 | 56 | 242 | 1,187 | 1,548 | 2,142 | 102 | 307 | |
| 110 | 39970 Other Tang. Property - PC Software | 23.20 General Plant - Cust | 28,812 | 25,907 | 2,500 | 11 | 4 | 17 | 84 | 109 | 151 | 7 | 22 | |
| 111 | 39980 Other Tang. Property - Application Software | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 112 | Retirement Work in Progress | 23.20 General Plant - Cust | 19,479 | 17,515 | 1,690 | 8 | 3 | 12 | 57 | 74 | 102 | 5 | 15 | |
| 113 | | | | | | | | | | | | | | |
| 114 | Total General Plant | | 3,093,747 | 2,781,769 | 268,488 | 1,218 | 421 | 1,832 | 8,987 | 11,719 | 16,213 | 775 | 2,326 | |
| 115 | | | | | | | | | | | | | | |
| 116 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 81,365,391 | 72,843,590 | 7,264,359 | 32,942 | 11,469 | 48,550 | 250,422 | 345,172 | 477,532 | 22,838 | 68,515 | |
| 117 | | | | | | | | | | | | | | |
| 118 | Shared Services General Office: | 23.20 General Plant - Cust | 2,094,807 | 1,883,564 | 181,796 | 824 | 285 | 1,240 | 6,085 | 7,935 | 10,978 | 525 | 1,575 | |
| 119 | Shared Services Customer Support: | 23.20 General Plant - Cust | 1,497,104 | 1,346,134 | 129,925 | 589 | 204 | 886 | 4,349 | 5,671 | 7,846 | 375 | 1,126 | |
| 120 | Colorado-Kansas General Office: | 23.20 General Plant - Cust | 259,311 | 233,161 | 22,504 | 102 | 35 | 154 | 753 | 982 | 1,359 | 65 | 195 | |
| 121 | | | | | | | | | | | | | | |
| 122 | TOTAL RESERVE FOR DEPRECIATION - CUSTOMER | | 85,216,612 | 76,306,449 | 7,598,583 | 34,457 | 11,993 | 50,831 | 261,609 | 359,761 | 497,714 | 23,804 | 71,411 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|------------------------------|------------|------------|-----------|--------|--------|-----|-----------|-----------|---------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | |
| 203 | | | | | | | | | | | | | |
| 204 | General: | | | | | | | | | | | | |
| 205 | | | | | | | | | | | | | |
| 206 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 207 | 39000 Structures & Improvements | 23.40 General Plant - Demand | 140,678 | 87,444 | 28,054 | 251 | 333 | 3 | 5,077 | 10,408 | 2,501 | 237 | 6,370 |
| 208 | 39030 Improvements | 23.40 General Plant - Demand | 164 | 102 | 33 | 0 | 0 | 0 | 6 | 12 | 3 | 0 | 7 |
| 209 | 39040 Air Conditioning Equipment | 23.40 General Plant - Demand | 645 | 401 | 129 | 1 | 2 | 0 | 23 | 48 | 11 | 1 | 29 |
| 210 | 39090 Improvement to Leased Premises | 23.40 General Plant - Demand | 6,123 | 3,806 | 1,221 | 11 | 14 | 0 | 221 | 453 | 109 | 10 | 277 |
| 211 | 39100 Office Furniture & Equipment | 23.40 General Plant - Demand | 86,786 | 53,945 | 17,307 | 155 | 205 | 2 | 3,132 | 6,421 | 1,543 | 146 | 3,930 |
| 212 | 39130 Remittance Processing Equip | 23.40 General Plant - Demand | (596) | (371) | (119) | (1) | (1) | (0) | (22) | (44) | (11) | (1) | (27) |
| 213 | 39200 Transportation Equipment | 23.40 General Plant - Demand | 75,366 | 46,847 | 15,030 | 135 | 178 | 2 | 2,720 | 5,576 | 1,340 | 127 | 3,413 |
| 214 | 39300 Stores Equipment | 23.40 General Plant - Demand | 398 | 247 | 79 | 1 | 1 | 0 | 14 | 29 | 7 | 1 | 18 |
| 215 | 39400 Tools & Shop Equipment | 23.40 General Plant - Demand | 460,946 | 286,519 | 91,922 | 823 | 1,091 | 10 | 16,636 | 34,102 | 8,194 | 776 | 20,873 |
| 216 | 39500 Laboratory Equipment | 23.40 General Plant - Demand | 2,707 | 1,683 | 540 | 5 | 6 | 0 | 98 | 200 | 48 | 5 | 123 |
| 217 | 39600 Power Operated Equipment | 23.40 General Plant - Demand | (26,277) | (16,334) | (5,240) | (47) | (62) | (1) | (948) | (1,944) | (467) | (44) | (1,190) |
| 218 | 39630 Ditchers | 23.40 General Plant - Demand | (11,185) | (6,952) | (2,230) | (20) | (26) | (0) | (404) | (827) | (199) | (19) | (506) |
| 219 | 39640 Backhoes | 23.40 General Plant - Demand | (17,552) | (10,910) | (3,500) | (31) | (42) | (0) | (633) | (1,299) | (312) | (30) | (795) |
| 220 | 39650 Welders | 23.40 General Plant - Demand | (3,273) | (2,035) | (653) | (6) | (8) | (0) | (118) | (242) | (58) | (6) | (148) |
| 221 | 39700 Communication Equipment | 23.40 General Plant - Demand | 111,479 | 69,294 | 22,231 | 199 | 264 | 2 | 4,023 | 8,247 | 1,982 | 188 | 5,048 |
| 222 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 223 | 39720 Communication Equipment - Fixed Radios | 23.40 General Plant - Demand | 33,541 | 20,849 | 6,689 | 60 | 79 | 1 | 1,210 | 2,481 | 596 | 56 | 1,519 |
| 224 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 39800 Miscellaneous Equipment | 23.40 General Plant - Demand | 18,644 | 11,589 | 3,718 | 33 | 44 | 0 | 673 | 1,379 | 331 | 31 | 844 |
| 226 | 39900 Other Tangible Property | 23.40 General Plant - Demand | (851) | (529) | (170) | (2) | (2) | (0) | (51) | (63) | (15) | (1) | (39) |
| 227 | 39910 Other Tangible Property - Servers - H/W | 23.40 General Plant - Demand | 6,251 | 3,885 | 1,247 | 11 | 15 | 0 | 226 | 462 | 111 | 11 | 283 |
| 228 | 39920 Other Tangible Property - Servers - S/W | 23.40 General Plant - Demand | 1,151 | 715 | 230 | 2 | 3 | 0 | 42 | 85 | 20 | 2 | 52 |
| 229 | 39930 Other Tangible Property - Network - H/W | 23.40 General Plant - Demand | 67,555 | 41,991 | 13,472 | 121 | 160 | 1 | 2,438 | 4,998 | 1,201 | 114 | 3,059 |
| 230 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 231 | 39960 Other Tang. Property - PC Hardware | 23.40 General Plant - Demand | 147,667 | 91,788 | 29,448 | 264 | 350 | 3 | 5,329 | 10,925 | 2,625 | 249 | 6,687 |
| 232 | 39970 Other Tang. Property - PC Software | 23.40 General Plant - Demand | 10,410 | 6,471 | 2,076 | 19 | 25 | 0 | 376 | 770 | 185 | 18 | 471 |
| 233 | 39980 Other Tang. Property - Application Software | 23.40 General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | Retirement Work in Progress | 23.40 General Plant - Demand | 7,038 | 4,375 | 1,404 | 13 | 17 | 0 | 254 | 521 | 125 | 12 | 319 |
| 235 | | | | | | | | | | | | | |
| 236 | Total General Plant | | 1,117,815 | 694,822 | 222,916 | 1,995 | 2,646 | 25 | 40,342 | 82,698 | 19,871 | 1,882 | 50,618 |
| 237 | | | | | | | | | | | | | |
| 238 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 32,678,514 | 20,369,581 | 6,535,047 | 58,487 | 77,508 | 718 | 1,169,085 | 2,376,315 | 571,005 | 54,511 | 1,466,256 |
| 239 | | | | | | | | | | | | | |
| 240 | Shared Services General Office: | 23.40 General Plant - Demand | 756,884 | 470,471 | 150,938 | 1,351 | 1,792 | 17 | 27,316 | 55,996 | 13,455 | 1,274 | 34,274 |
| 241 | Shared Services Customer Support: | 23.40 General Plant - Demand | 540,925 | 336,233 | 107,872 | 965 | 1,281 | 12 | 19,522 | 40,019 | 9,616 | 911 | 24,495 |
| 242 | Colorado-Kansas General Office: | 23.40 General Plant - Demand | 93,693 | 58,238 | 18,684 | 167 | 222 | 2 | 3,381 | 6,932 | 1,666 | 158 | 4,243 |
| 243 | | | | | | | | | | | | | |
| 244 | TOTAL RESERVE FOR DEPRECIATION - DEMAND | | 34,070,016 | 21,234,524 | 6,812,541 | 60,971 | 80,802 | 749 | 1,219,304 | 2,479,261 | 595,742 | 56,854 | 1,529,267 |

| | | | | | | | | | | | | | | |
|--|---|----------------------------|---------|---------|--------|-----|-------|-----|--------|--------|-------|-------|--------|---|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 325 | | | | | | | | | | | | | | |
| 326 | General: | | | | | | | | | | | | | |
| 327 | | | | | | | | | | | | | | |
| 328 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 329 | 39000 Structures & Improvements | 23.60 General Plant - Comm | 2,158 | 1,210 | 411 | 3 | 5 | 0 | 68 | 246 | 38 | 4 | 172 | |
| 330 | 39030 Improvements | 23.60 General Plant - Comm | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 331 | 39040 Air Conditioning Equipment | 23.60 General Plant - Comm | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | |
| 332 | 39090 Improvement to Leased Premises | 23.60 General Plant - Comm | 94 | 53 | 18 | 0 | 0 | 0 | 3 | 11 | 2 | 0 | 7 | |
| 333 | 39100 Office Furniture & Equipment | 23.60 General Plant - Comm | 1,331 | 746 | 254 | 2 | 3 | 0 | 42 | 152 | 24 | 3 | 106 | |
| 334 | 39130 Remittance Processing Equip | 23.60 General Plant - Comm | (9) | (5) | (2) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | (1) | |
| 335 | 39200 Transportation Equipment | 23.60 General Plant - Comm | 1,156 | 648 | 220 | 2 | 3 | 0 | 36 | 132 | 21 | 2 | 92 | |
| 336 | 39300 Stores Equipment | 23.60 General Plant - Comm | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | |
| 337 | 39400 Tools & Shop Equipment | 23.60 General Plant - Comm | 7,071 | 3,964 | 1,347 | 11 | 17 | 0 | 222 | 807 | 126 | 15 | 564 | |
| 338 | 39500 Laboratory Equipment | 23.60 General Plant - Comm | 42 | 23 | 8 | 0 | 0 | 0 | 1 | 5 | 1 | 0 | 3 | |
| 339 | 39600 Power Operated Equipment | 23.60 General Plant - Comm | (403) | (226) | (77) | (1) | (1) | (0) | (13) | (46) | (7) | (1) | (32) | |
| 340 | 39630 Ditchers | 23.60 General Plant - Comm | (172) | (96) | (33) | (0) | (0) | (0) | (5) | (20) | (3) | (0) | (14) | |
| 341 | 39640 Backhoes | 23.60 General Plant - Comm | (269) | (151) | (51) | (0) | (1) | (0) | (8) | (31) | (5) | (1) | (21) | |
| 342 | 39650 Welders | 23.60 General Plant - Comm | (50) | (28) | (10) | (0) | (0) | (0) | (2) | (6) | (1) | (0) | (4) | |
| 343 | 39700 Communication Equipment | 23.60 General Plant - Comm | 1,710 | 959 | 326 | 3 | 4 | 0 | 54 | 195 | 30 | 4 | 136 | |
| 344 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 345 | 39720 Communication Equipment - Fixed Radios | 23.60 General Plant - Comm | 515 | 288 | 98 | 1 | 1 | 0 | 16 | 59 | 9 | 1 | 41 | |
| 346 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 347 | 39800 Miscellaneous Equipment | 23.60 General Plant - Comm | 286 | 160 | 54 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 | |
| 348 | 39900 Other Tangible Property | 23.60 General Plant - Comm | (13) | (7) | (2) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | (1) | |
| 349 | 39910 Other Tangible Property - Servers - H/W | 23.60 General Plant - Comm | 96 | 54 | 18 | 0 | 0 | 0 | 3 | 11 | 2 | 0 | 8 | |
| 350 | 39920 Other Tangible Property - Servers - S/W | 23.60 General Plant - Comm | 18 | 10 | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 1 | |
| 351 | 39930 Other Tangible Property - Network - H/W | 23.60 General Plant - Comm | 1,036 | 581 | 197 | 2 | 3 | 0 | 33 | 118 | 18 | 2 | 83 | |
| 352 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 353 | 39960 Other Tang. Property - PC Hardware | 23.60 General Plant - Comm | 2,265 | 1,270 | 431 | 4 | 5 | 0 | 71 | 258 | 40 | 5 | 181 | |
| 354 | 39970 Other Tang. Property - PC Software | 23.60 General Plant - Comm | 160 | 90 | 30 | 0 | 0 | 0 | 5 | 18 | 3 | 0 | 13 | |
| 355 | 39980 Other Tang. Property - Application Software | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - | |
| 356 | Retirement Work in Progress | 23.60 General Plant - Comm | 108 | 61 | 21 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 9 | |
| 357 | | | | | | | | | | | | | | |
| 358 | Total General Plant | | 17,149 | 9,614 | 3,265 | 27 | 41 | 0 | 538 | 1,956 | 305 | 35 | 1,367 | |
| 359 | | | | | | | | | | | | | | |
| 360 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 495,468 | 277,760 | 94,348 | 772 | 1,196 | 7 | 15,553 | 56,525 | 8,802 | 1,016 | 39,488 | |
| 361 | | | | | | | | | | | | | | |
| 362 | Shared Services General Office: | 23.60 General Plant - Comm | 11,612 | 6,509 | 2,211 | 18 | 28 | 0 | 365 | 1,325 | 206 | 24 | 925 | |
| 363 | Shared Services Customer Support: | 23.60 General Plant - Comm | 8,298 | 4,652 | 1,580 | 13 | 20 | 0 | 261 | 947 | 147 | 17 | 661 | |
| 364 | Colorado-Kansas General Office: | 23.60 General Plant - Comm | 1,437 | 806 | 274 | 2 | 3 | 0 | 45 | 164 | 26 | 3 | 115 | |
| 365 | | | | | | | | | | | | | | |
| 366 | TOTAL RESERVE FOR DEPRECIATION - COMMODITY | | 516,816 | 289,728 | 98,413 | 805 | 1,247 | 7 | 16,224 | 58,960 | 9,182 | 1,060 | 41,190 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|-------------|------------|------------|--------|--------|--------|-----------|-----------|-----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | General: | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | 38900 Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 39000 Structures & Improvements | 532,186 | 438,741 | 62,254 | 408 | 391 | 234 | 6,276 | 12,129 | 4,580 | 339 | 6,835 |
| 452 | 39030 Improvements | 621 | 512 | 73 | 0 | 0 | 0 | 7 | 14 | 5 | 0 | 8 |
| 453 | 39040 Air Conditioning Equipment | 2,440 | 2,011 | 285 | 2 | 2 | 1 | 29 | 56 | 21 | 2 | 31 |
| 454 | 39090 Improvement to Leased Premises | 23,162 | 19,095 | 2,709 | 18 | 17 | 10 | 273 | 528 | 199 | 15 | 297 |
| 455 | 39100 Office Furniture & Equipment | 328,313 | 270,666 | 38,406 | 251 | 241 | 144 | 3,872 | 7,482 | 2,825 | 209 | 4,217 |
| 456 | 39130 Remittance Processing Equip | (2,256) | (1,860) | (264) | (2) | (2) | (1) | (27) | (51) | (19) | (1) | (29) |
| 457 | 39200 Transportation Equipment | 285,112 | 235,050 | 33,352 | 218 | 210 | 125 | 3,362 | 6,498 | 2,453 | 182 | 3,662 |
| 458 | 39300 Stores Equipment | 1,506 | 1,242 | 176 | 1 | 1 | 1 | 18 | 34 | 13 | 1 | 19 |
| 459 | 39400 Tools & Shop Equipment | 1,743,767 | 1,437,584 | 203,983 | 1,336 | 1,282 | 766 | 20,563 | 39,741 | 15,006 | 1,110 | 22,396 |
| 460 | 39500 Laboratory Equipment | 10,242 | 8,444 | 1,198 | 8 | 8 | 4 | 121 | 233 | 88 | 7 | 132 |
| 461 | 39600 Power Operated Equipment | (99,407) | (81,952) | (11,628) | (76) | (73) | (44) | (1,172) | (2,266) | (855) | (63) | (1,277) |
| 462 | 39630 Ditchers | (42,312) | (34,883) | (4,950) | (32) | (31) | (19) | (499) | (964) | (364) | (27) | (543) |
| 463 | 39640 Backhoes | (66,401) | (54,742) | (7,768) | (51) | (49) | (29) | (783) | (1,513) | (571) | (42) | (853) |
| 464 | 39650 Welders | (12,383) | (10,209) | (1,449) | (9) | (9) | (5) | (146) | (282) | (107) | (8) | (159) |
| 465 | 39700 Communication Equipment | 421,728 | 347,678 | 49,333 | 323 | 310 | 185 | 4,973 | 9,611 | 3,629 | 269 | 5,416 |
| 466 | 39710 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | 39720 Communication Equipment - Fixed Radios | 126,886 | 104,606 | 14,843 | 97 | 93 | 56 | 1,496 | 2,892 | 1,092 | 81 | 1,630 |
| 468 | 39750 Communication Equip. - Telemetering | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | 39800 Miscellaneous Equipment | 70,531 | 58,146 | 8,251 | 54 | 52 | 31 | 832 | 1,607 | 607 | 45 | 906 |
| 470 | 39900 Other Tangible Property | (3,220) | (2,654) | (377) | (2) | (2) | (3) | (38) | (73) | (28) | (2) | (41) |
| 471 | 39910 Other Tangible Property - Servers - H/W | 23,646 | 19,494 | 2,766 | 18 | 17 | 10 | 279 | 539 | 203 | 15 | 304 |
| 472 | 39920 Other Tangible Property - Servers - S/W | 4,354 | 3,590 | 509 | 3 | 3 | 2 | 51 | 99 | 37 | 3 | 56 |
| 473 | 39930 Other Tangible Property - Network - H/W | 255,561 | 210,688 | 29,895 | 196 | 188 | 112 | 3,014 | 5,824 | 2,199 | 163 | 3,282 |
| 474 | 39950 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 475 | 39960 Other Tang. Property - PC Hardware | 558,626 | 460,538 | 65,347 | 428 | 411 | 245 | 6,588 | 12,731 | 4,807 | 356 | 7,175 |
| 476 | 39970 Other Tang. Property - PC Software | 39,382 | 32,467 | 4,607 | 30 | 29 | 17 | 464 | 898 | 339 | 25 | 506 |
| 477 | 39980 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | Retirement Work in Progress | 26,625 | 21,950 | 3,115 | 20 | 20 | 12 | 314 | 607 | 229 | 17 | 342 |
| 479 | | | | | | | | | | | | |
| 480 | Total General Plant | 4,228,711 | 3,486,204 | 494,669 | 3,239 | 3,108 | 1,857 | 49,867 | 96,373 | 36,389 | 2,693 | 54,311 |
| 481 | | | | | | | | | | | | |
| 482 | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | 93,490,932 | 13,893,754 | 92,201 | 90,173 | 49,275 | 1,435,060 | 2,778,013 | 1,057,340 | 78,366 | 1,574,259 |
| 483 | | | | | | | | | | | | |
| 484 | Shared Services General Office: | 2,863,303 | 2,360,544 | 334,945 | 2,193 | 2,105 | 1,257 | 33,765 | 65,255 | 24,639 | 1,823 | 36,775 |
| 485 | Shared Services Customer Support: | 2,046,327 | 1,687,019 | 239,377 | 1,568 | 1,504 | 898 | 24,131 | 46,636 | 17,609 | 1,303 | 26,282 |
| 486 | Colorado-Kansas General Office: | 354,441 | 292,206 | 41,462 | 272 | 261 | 156 | 4,180 | 8,078 | 3,050 | 226 | 4,552 |
| 487 | | | | | | | | | | | | |
| 488 | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | 97,830,701 | 14,509,538 | 96,233 | 94,043 | 51,587 | 1,497,136 | 2,897,983 | 1,102,638 | 81,718 | 1,641,888 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|---|-------|------------------------------|------------|------------|----------|-------|-------|-------|---------|---------|---------|-------|-------|
| Kansas Jurisdiction Case No. 19-ATMG-AT | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 94 | | | | | | | | | | | | | | |
| 95 | Distribution: | | | | | | | | | | | | | |
| 96 | Operation | | | | | | | | | | | | | |
| 97 | 8700 | 15.20 | Distribution Plant - Cust | 1,252,011 | 1,120,689 | 111,904 | 507 | 177 | 747 | 3,862 | 5,334 | 7,379 | 353 | 1,059 |
| 98 | 8710 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 99 | 8711 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | 8720 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | 8740 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 8750 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | 8760 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 8770 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | 8780 | 3.60 | Small Meter Investment | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 106 | 8790 | 41.10 | Meter Installations | 145,278 | 116,862 | 21,452 | 97 | 38 | - | 1,048 | 2,183 | 3,020 | 144 | 433 |
| 107 | 8800 | 15.20 | Distribution Plant - Cust | 200,561 | 179,534 | 17,926 | 81 | 28 | 120 | 619 | 854 | 1,182 | 57 | 170 |
| 108 | 8810 | 15.20 | Distribution Plant - Cust | 47,520 | 42,536 | 4,247 | 19 | 7 | 28 | 147 | 202 | 280 | 13 | 40 |
| 109 | Maintenance | | | | | | | | | | | | | |
| 110 | 8850 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | 8860 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | 8870 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 8890 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 8900 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | 8910 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 116 | 8920 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 8930 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 8940 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | 8950 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Total Distribution | | | 1,892,773 | 1,686,710 | 174,946 | 793 | 275 | 1,029 | 6,078 | 8,663 | 11,986 | 573 | 1,720 |
| 121 | Customer Accounts | | | | | | | | | | | | | |
| 122 | Supervisor | 2.00 | Bills | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 123 | 9010 | 2.00 | Bills | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 124 | 9020 | 2.00 | Bills | 131,248 | 120,789 | 9,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 125 | 9040 | 2.00 | Bills | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 126 | 9050 | 2.00 | Bills | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 127 | Total Customer Accounts Expense | | | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 128 | Customer Service and Information | | | | | | | | | | | | | |
| 129 | Supervisor | 2.00 | Bills | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 130 | 9070 | 2.00 | Bills | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 131 | 9080 | 2.00 | Bills | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 132 | 9090 | 2.00 | Bills | 79,349 | 73,081 | 5,772 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 133 | Total Customer Service and Information | | | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 134 | Sales: | | | | | | | | | | | | | |
| 135 | Supervisor | 2.00 | Bills | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 136 | 9110 | 2.00 | Bills | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 137 | 9120 | 2.00 | Bills | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | 9160 | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 139 | Total Sales | | | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 140 | Administrative & General: | | | | | | | | | | | | | |
| 141 | Operation | | | | | | | | | | | | | |
| 142 | Administrative and General Salaries | 25.20 | Payroll - Cust | 56,072 | 51,557 | 4,136 | 19 | 6 | 32 | 112 | 79 | 110 | 5 | 16 |
| 143 | 9210 | 27.20 | PTD Plant - Customer | 12,508 | 11,196 | 1,118 | 5 | 2 | 7 | 39 | 53 | 74 | 4 | 11 |
| 144 | 9220 | 25.20 | Payroll - Cust | 6,846,639 | 6,295,332 | 504,967 | 2,290 | 756 | 3,889 | 13,707 | 9,704 | 13,425 | 642 | 1,926 |
| 145 | 9230 | 25.20 | Payroll - Cust | 72,422 | 66,590 | 5,341 | 24 | 8 | 41 | 245 | 103 | 142 | 7 | 20 |
| 146 | 9240 | 27.20 | PTD Plant - Customer | 75,520 | 67,599 | 6,750 | 31 | 11 | 45 | 233 | 322 | 445 | 21 | 64 |
| 147 | 9250 | 27.20 | PTD Plant - Customer | 28,441 | 25,458 | 2,542 | 12 | 4 | 17 | 88 | 121 | 168 | 8 | 24 |
| 148 | 9260 | 25.20 | Payroll - Cust | 1,598,320 | 1,469,620 | 117,883 | 535 | 176 | 908 | 3,200 | 2,265 | 3,134 | 150 | 450 |
| 149 | 9270 | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 150 | 9280 | 25.20 | Payroll - Cust | 267,631 | 246,081 | 19,739 | 90 | 30 | 152 | 536 | 379 | 525 | 25 | 75 |
| 151 | 930.1 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | 930.2 | 25.20 | Payroll - Cust | 71,151 | 65,422 | 5,248 | 24 | 8 | 40 | 142 | 101 | 140 | 7 | 20 |
| 153 | 9310 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | Maintenance | | | | | | | | | | | | | |
| 155 | 9320 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | Total A&G | | | 9,028,704 | 8,298,854 | 667,723 | 3,028 | 1,000 | 5,132 | 18,202 | 13,128 | 18,162 | 869 | 2,606 |
| 157 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 158 | Labor-Related | 16.20 | O&M Expenses less A&G - Cust | (271,233) | (245,822) | (22,357) | (101) | (34) | (151) | (695) | (783) | (1,083) | (52) | (155) |
| 159 | Promotion | 16.20 | O&M Expenses less A&G - Cust | (12,283) | (11,132) | (1,012) | (5) | (2) | (7) | (31) | (35) | (49) | (2) | (7) |
| 160 | Rate Case - Related | 16.20 | O&M Expenses less A&G - Cust | (138,163) | (125,217) | (11,388) | (53) | (18) | (77) | (354) | (399) | (511) | (26) | (79) |
| 161 | O&M - Related | 16.20 | O&M Expenses less A&G - Cust | (27,103) | (24,564) | (2,234) | (10) | (3) | (15) | (69) | (78) | (108) | (5) | (16) |
| 162 | Total Adjustments to Operations and Maintenance Expense | | | (448,780) | (406,734) | (36,992) | (168) | (57) | (250) | (1,151) | (1,295) | (1,791) | (86) | (257) |
| 163 | TOTAL O&M EXPENSE - CUSTOMER | | | 12,426,923 | 11,378,697 | 947,833 | 4,298 | 1,431 | 7,024 | 26,913 | 22,932 | 31,725 | 1,517 | 4,552 |

| Alamos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-AT; Test Year Ending March 31, 2019 | | | ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | |
|--|-----------|-------------------|--|---------------|--|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|--|
| Demand | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 170 | | | | | | | | | | | | | | | |
| 171 | | | | | | | | | | | | | | | |
| 172 | 7500 | | Production & Gathering: Operation | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 173 | 7510 | | Op., Sup., & Eng. | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 174 | 7520 | | Production Maps & Records | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 175 | 7530 | | Gas Wells | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 176 | 7540 | | Field Lines Expense | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 177 | 7550 | | Field Compressor Station Expense | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 178 | 7560 | | Field Compressor Sta. Fuel & Pwr | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 179 | 7570 | | Field Meas. & Regul. Station Exp | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 180 | 7590 | | Purification Expense | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 181 | 7590 | | Other Expenses | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 182 | 7610 | | Maintenance | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 183 | 7620 | | Maint. Sup. & Eng. | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 184 | 7640 | | Structures and Improvements | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 185 | 7650 | | Field Line Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 186 | 7660 | | Compressor Station Equip. Maint | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 187 | 7670 | | Meas. & Regul. Station Equip Maint | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 188 | 7680 | | Purification Equipment Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 189 | 7690 | | Other Equipment Maintenance | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 190 | | | Gas Processed by Other | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 191 | | | Total Production & Gathering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 192 | | | Other Gas Supply Expenses | | | | | | | | | | | | |
| 193 | | | Operation | | | | | | | | | | | | |
| 194 | 8001 | | Intercompany Gas Well-head Purchase | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 195 | 8010 | | Natural gas field line purchase | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 196 | 8040 | | Natural Gas City Gate Purchases | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 197 | 8045 | | Transportation to City Gate | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 198 | 8060 | | Transmission-Operation supervision and engineering | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 199 | 8051 | | Other Gas Purchases / Gas Cost Adjustment | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 200 | 8052 | | PGA for Commercial | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 201 | 8053 | | PGA for Industrial | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 202 | 8054 | | PGA for Public Authority | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 203 | 8057 | | PGA for Transportation Sales | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 204 | 8058 | | Unbilled PGA Costs | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 205 | 8059 | | PGA Offset to Unrecovered Gas Cos | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 206 | 8060 | | Exchange Gas | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 207 | 8081 | | Gas Withdrawn from Storage - Debit | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 208 | 8082 | | Gas Delivered to Storage | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 209 | 8110 | | Gas used for products extraction-Credi | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 210 | 8120 | | Gas Used for Other Utility Operations | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 211 | 8130 | | Other Gas Supply Expense | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 212 | 8580 | | Transmission and compression of gas by other | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 213 | | | Maintenance | | | | | | | | | | | | |
| 214 | 8350 | | Maint. Of Purch. Gas Meas. Sta. | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 215 | | | Total Other Gas Supply Expense: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 216 | | | Underground Storage: | | | | | | | | | | | | |
| 217 | | | Operation | | | | | | | | | | | | |
| 218 | 8140 | | Op., Sup., & Eng. | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 219 | 8150 | | Maps & Records | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 220 | 8160 | | Wells Expense | 2.91 | Winter Peak Month (Sales) | 48,529 | 36,529 | 11,719 | 105 | 129 | 1 | 46 | - | - | |
| 221 | 8170 | | Lines Expense | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 222 | 8180 | | Compressor Station Expense | 2.91 | Winter Peak Month (Sales) | 436,009 | 328,195 | 105,293 | 942 | 1,159 | 5 | 414 | - | - | |
| 223 | 8190 | | Compressor Station Fuel & Powe | 2.91 | Winter Peak Month (Sales) | 133,455 | 100,455 | 32,228 | 288 | 355 | 2 | 127 | - | - | |
| 224 | 8200 | | Meas. & Regul. Station Expenses | 2.91 | Winter Peak Month (Sales) | 2,255 | 1,697 | 544 | 5 | 6 | 0 | 2 | - | - | |
| 225 | 8210 | | Purification Expenses | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 226 | 8220 | | Exploration & Development | 2.91 | Winter Peak Month (Sales) | 9,262 | 6,972 | 2,237 | 20 | 25 | 0 | 9 | - | - | |
| 227 | 8230 | | Gas Losses | 2.91 | Winter Peak Month (Sales) | 45,136 | 33,975 | 10,900 | 98 | 120 | 1 | 43 | - | - | |
| 228 | | | Maintenance | | | | | | | | | | | | |
| 229 | 8300 | | Maint. Sup. & Eng. | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 230 | 8310 | | Structures and Improvements | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 231 | 8320 | | Reservoirs & Wells Maintenance | 2.91 | Winter Peak Month (Sales) | - | - | - | - | - | - | - | - | - | |
| 232 | 8330 | | Line Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 233 | 8340 | | Compressor Station Equip Main | 2.91 | Winter Peak Month (Sales) | 12,063 | 9,080 | 2,913 | 26 | 32 | 0 | 11 | - | - | |
| 234 | 8350 | | Meas. & Regul. Station Equip Maint | 2.91 | Winter Peak Month (Sales) | 482 | 363 | 117 | 1 | 1 | 0 | 0 | - | - | |
| 235 | 8360 | | Purification Equipment Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 236 | 8370 | | Other Equipment Maintenance | 2.91 | Winter Peak Month (Sales) | 44,669 | 33,624 | 10,787 | 97 | 119 | 1 | 42 | - | - | |
| 237 | | | Total Underground Storage Expense | 731,860 | 550,890 | 176,739 | 1,582 | 1,945 | 9 | 695 | 0 | 0 | 0 | 0 | |
| 238 | | | Transmission: | | | | | | | | | | | | |
| 239 | | | Operation | | | | | | | | | | | | |
| 240 | 8500 | | Op., Sup., & Eng. | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 241 | 8510 | | System Control & Load Dispatching | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 242 | 8520 | | Communication Systems Expense | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 243 | 8530 | | Compressor Station Labor Expense | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 244 | 8540 | | Compressor Station Fuel Gas | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 245 | 8550 | | Compressor Station Fuel & Powe | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 246 | 8560 | | Main Expense | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigator | 526 | 352 | 113 | 4 | 1 | - | 47 | 11 | 0 | |
| 247 | 8570 | | Meas. & Regul. Station Expenses | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigator | 1,926 | 1,288 | 413 | 1 | 5 | - | 174 | 42 | 0 | |
| 248 | 8580 | | LDC Payment | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 249 | 8590 | | LDC Payment - A&G | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 250 | 8590 | | Other Expenses | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 251 | 8600 | | Rents | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 252 | | | Maintenance | | | | | | | | | | | | |
| 253 | 8610 | | Maint. Sup. & Eng. | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 254 | 8620 | | Structures and Improvements | 99.00 | - | - | - | - | - | - | - | - | - | - | |
| 255 | 8630 | | Maints | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 256 | 8640 | | Compressor Station Equip Main | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 257 | 8650 | | Meas. & Regul. Station Equip Maint | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigator | - | - | - | - | - | - | - | - | - | |
| 258 | 8660 | | Communication Equipment Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 259 | 8670 | | Other Equipment Maintenance | 99.00 | 0 | - | - | - | - | - | - | - | - | - | |
| 260 | | | Total Transmission Expense | 2,451 | 1,640 | 526 | 5 | 6 | 0 | 0 | 221 | 53 | 0 | 0 | |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|--|--------------------------------|--------------------------------|-----------|-----------|-----------|---------|---------|-------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-__AT: | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 263 | | | | | | | | | | | | | | |
| 264 | Distribution: | | | | | | | | | | | | | |
| 265 | Operation | | | | | | | | | | | | | |
| 266 | 8700 Supervision and Engineering | 15.40 | Distribution Plant - Demand | 443,669 | 269,030 | 86,311 | 772 | 1,036 | 10 | 18,001 | 36,300 | 8,722 | 842 | 22,644 |
| 267 | 8710 Distribution Load Dispatching | 3.00 | Peak Month (NCP) | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 770 | 185 | 18 | 480 |
| 268 | 8711 Odorization | 3.00 | Peak Month (NCP) | 1,028 | 623 | 200 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 269 | 8720 Compressor Station Labor & Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 8740 Mains & Services | 3.00 | Peak Month (NCP) | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 271 | 8750 Measuring and Regulating Station Exp. - Gen | 3.00 | Peak Month (NCP) | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,364 | 2,751 | 661 | 64 | 1,716 |
| 272 | 8760 Measuring and Regulating Station Exp. - Ind | 3.00 | Peak Month (NCP) | 1,330 | 807 | 259 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 273 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 3.00 | Peak Month (NCP) | 15,621 | 9,472 | 3,039 | 27 | 36 | 0 | 634 | 1,278 | 307 | 30 | 797 |
| 274 | 8780 Meters and House Regulator Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 8790 Customer Installations Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 8800 Other Expense | 15.40 | Distribution Plant - Demand | 71,072 | 43,096 | 13,826 | 124 | 166 | 2 | 2,884 | 5,815 | 1,397 | 135 | 3,627 |
| 277 | 8810 Rents | 15.40 | Distribution Plant - Demand | 16,840 | 10,211 | 3,276 | 29 | 39 | 0 | 683 | 1,378 | 331 | 32 | 859 |
| 278 | Maintenance | | | | | | | | | | | | | |
| 279 | 8850 Maintenance Supervision and Engineering | 15.40 | Distribution Plant - Demand | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 280 | 8860 Maintenance of Structures and Improvement | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 8870 Maintenance of Mains | 3.00 | Peak Month (NCP) | 283,441 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 282 | 8890 Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 3.00 | Peak Month (NCP) | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 284 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 8930 Maintenance of Services | 3.00 | Peak Month (NCP) | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 287 | 8940 Maintenance of Meters and House Regulators | 3.00 | Peak Month (NCP) | 54,070 | 32,787 | 10,519 | 94 | 126 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 288 | 8950 Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | Total Distribution | | | 5,562,529 | 3,372,980 | 1,082,132 | 9,685 | 12,991 | 130 | 225,690 | 455,108 | 109,358 | 10,552 | 283,902 |
| 290 | Customer Accounts | | | | | | | | | | | | | |
| 291 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 9010 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 9020 Meter Reading Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 9030 Customer Records and Collection Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 9040 Uncollectible Account | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 9050 Miscellaneous Customer Accounts Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | Total Customer Accounts | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 298 | Customer Service and Information | | | | | | | | | | | | | |
| 299 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 9070 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | 9080 Customer Assistance Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 9090 Informational and Instructional Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 9100 Miscellaneous Customer Service and Informational Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | Total Customer Service and Information | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | Sales: | | | | | | | | | | | | | |
| 306 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 9110 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 9120 Demonstrating and Selling Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | 9130 Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 9160 Miscellaneous Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 311 | Total Sales | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | Administrative & General: | | | | | | | | | | | | | |
| 313 | Operation | | | | | | | | | | | | | |
| 314 | Administrative and General Salaries | 25.40 | Payroll - Demand | 20,372 | 14,096 | 4,522 | 40 | 51 | 0 | 355 | 693 | 166 | 16 | 432 |
| 315 | 9200 Office Supplies and Expense | 27.40 | PTD Plant - Demand | 4,516 | 2,743 | 880 | 8 | 11 | 0 | 180 | 370 | 89 | 8 | 226 |
| 317 | 9220 Administrative Expenses Transferet | 25.40 | Payroll - Demand | 2,487,533 | 1,721,165 | 552,191 | 4,942 | 6,278 | 42 | 43,307 | 84,575 | 20,233 | 1,961 | 52,749 |
| 318 | 9230 Outside Services Employer | 25.40 | Payroll - Demand | 26,312 | 18,206 | 5,841 | 52 | 66 | 0 | 438 | 895 | 215 | 21 | 558 |
| 319 | 9240 Property Insurance | 27.40 | PTD Plant - Demand | 27,265 | 16,565 | 5,314 | 48 | 64 | 1 | 1,086 | 2,235 | 537 | 51 | 1,366 |
| 320 | 9250 Injuries and Damages | 27.40 | PTD Plant - Demand | 10,268 | 6,238 | 2,001 | 18 | 24 | 0 | 409 | 842 | 202 | 19 | 514 |
| 321 | 9260 Employee Pensions and Benefit | 25.40 | Payroll - Demand | 580,704 | 401,799 | 128,907 | 1,154 | 1,466 | 10 | 10,110 | 19,744 | 4,744 | 458 | 12,314 |
| 322 | 9270 Franchise Requirements | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 323 | 9280 Regulatory Commission Expenses | 25.40 | Payroll - Demand | 97,236 | 67,279 | 21,585 | 193 | 245 | 2 | 1,693 | 3,306 | 794 | 77 | 2,062 |
| 324 | 930.1 General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 325 | 930.2 Miscellaneous General Expens | 25.40 | Payroll - Demand | 25,851 | 17,887 | 5,738 | 51 | 65 | 0 | 450 | 879 | 211 | 20 | 548 |
| 326 | 9310 Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 327 | Maintenance | | | | | | | | | | | | | |
| 328 | 9320 Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | Total A&G | | | 3,280,058 | 2,265,978 | 726,980 | 6,506 | 8,270 | 56 | 58,047 | 113,538 | 27,282 | 2,630 | 70,770 |
| 330 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 331 | Labor-Related | | | | | | | | | | | | | |
| 332 | Promotion | 16.40 | O&M Expenses less A&G - Demanc | (443,960) | (276,769) | (88,794) | (795) | (1,053) | (10) | (15,961) | (32,103) | (7,714) | (744) | (20,017) |
| 333 | 16.40 | O&M Expenses less A&G - Demanc | (20,105) | (12,533) | (4,021) | (36) | (48) | (0) | (723) | (1,454) | (349) | (34) | (906) | |
| 334 | Rate Case - Related | 16.40 | O&M Expenses less A&G - Demanc | (226,144) | (140,981) | (45,230) | (405) | (537) | (6) | (8,130) | (16,353) | (3,929) | (379) | (10,150) |
| 335 | O&M - Related | 16.40 | O&M Expenses less A&G - Demanc | (44,363) | (27,656) | (8,873) | (79) | (105) | (1) | (1,595) | (3,208) | (771) | (74) | (2,000) |
| 331 | Adjustments to Operations and Maintenance Expense | | | (734,572) | (457,939) | (146,918) | (1,315) | (1,743) | (16) | (26,409) | (53,117) | (12,764) | (1,231) | (33,119) |
| 332 | | | | | | | | | | | | | | |
| 333 | TOTAL O&M EXPENSE - DEMAND | | | 8,842,327 | 5,733,550 | 1,839,459 | 16,463 | 21,469 | 179 | 258,022 | 515,750 | 123,930 | 11,952 | 321,553 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|--|------------------------------|--|---------|---------|-------|-----|-----|------|-------|-------|------|-------|-------|
| Kansas Jurisdiction Case No. 19-ATMG-__AT: | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | | | |
| 428 | Distribution: | | | | | | | | | | | | | |
| 429 | Operation | | | | | | | | | | | | | |
| 430 | 8700 | 15.60 | Distribution Plant - Comm | 7,651 | 4,289 | 1,457 | 12 | 18 | 0 | 240 | 873 | 136 | 16 | 610 |
| 431 | 8710 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | 8711 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | 8720 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | 8740 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | 8750 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 436 | 8760 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 437 | 8770 | 1.00 | Total Throughput | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| 438 | 8780 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | 8790 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | 8800 | 15.60 | Distribution Plant - Comm | 1,226 | 687 | 233 | 2 | 3 | 0 | 38 | 140 | 22 | 3 | 98 |
| 441 | 8810 | 15.60 | Distribution Plant - Comm | 290 | 163 | 55 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 |
| 442 | | | | | | | | | | | | | | |
| 443 | 8850 | 15.60 | Distribution Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 444 | 8860 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | 8870 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | 8890 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | 8900 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | 8910 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 449 | 8920 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 450 | 8930 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 8940 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | 8950 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | | | Total Distribution | 22,761 | 12,700 | 4,334 | 35 | 55 | 0 | 715 | 2,597 | 404 | 47 | 1,814 |
| 454 | | | | | | | | | | | | | | |
| 455 | Customer Accounts | | | | | | | | | | | | | |
| 456 | 9010 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 457 | 9020 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 458 | 9030 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | 9040 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | 9050 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | | | Total Customer Accounts | 0 | - | - | - | - | - | - | - | - | - | - |
| 462 | | | | | | | | | | | | | | |
| 463 | Customer Service and Information | | | | | | | | | | | | | |
| 464 | 9070 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | 9080 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | 9090 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | 9100 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 468 | | | Total Customer Service and Information | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | | | | | | | | | | | | | | |
| 470 | Sales: | | | | | | | | | | | | | |
| 471 | 9110 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | 9120 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 473 | 9130 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 474 | 9160 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 475 | | | Total Sales | 0 | - | - | - | - | - | - | - | - | - | - |
| 476 | | | | | | | | | | | | | | |
| 477 | Administrative & General: | | | | | | | | | | | | | |
| 478 | Operation | | | | | | | | | | | | | |
| 479 | 9200 | 25.60 | Payroll - Comm | 83 | 46 | 16 | 0 | 0 | 0 | 3 | 9 | 1 | 0 | 7 |
| 480 | 9210 | 27.60 | PTD Plant - Commodity | 76 | 43 | 15 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 481 | 9220 | 25.60 | Payroll - Comm | 10,115 | 5,670 | 1,926 | 16 | 24 | 0 | 318 | 1,154 | 180 | 21 | 806 |
| 482 | 9230 | 25.60 | Payroll - Comm | 307 | 60 | 20 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 9 |
| 483 | 9240 | 27.60 | PTD Plant - Commodity | 462 | 259 | 88 | 1 | 1 | 0 | 14 | 53 | 8 | 1 | 37 |
| 484 | 9250 | 27.60 | PTD Plant - Commodity | 174 | 97 | 33 | 0 | 0 | 0 | 5 | 20 | 3 | 0 | 14 |
| 485 | 9260 | 25.60 | Payroll - Comm | 2,361 | 1,324 | 450 | 4 | 6 | 0 | 74 | 269 | 42 | 5 | 188 |
| 486 | 9270 | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 487 | 9280 | 25.60 | Payroll - Comm | 395 | 222 | 75 | 1 | 1 | 0 | 12 | 45 | 7 | 1 | 32 |
| 488 | 930.1 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 489 | 930.2 | 25.60 | Payroll - Comm | 105 | 59 | 20 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 8 |
| 490 | 9310 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 491 | | | Total A&G | 13,878 | 7,780 | 2,643 | 22 | 33 | 0 | 436 | 1,583 | 247 | 28 | 1,106 |
| 492 | | | | | | | | | | | | | | |
| 493 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 494 | Labor-Related | | | | | | | | | | | | | |
| 495 | 16.60 | O&M Expenses less A&G - Comm | (1,880) | (1,096) | (372) | (3) | (5) | (0) | (61) | (183) | (29) | (3) | (128) | |
| 496 | Promotion | 16.60 | O&M Expenses less A&G - Comm | (85) | (50) | (17) | (0) | (0) | (3) | (8) | (1) | (0) | (6) | |
| 498 | Rate Case - Related | 16.60 | O&M Expenses less A&G - Comm | (957) | (558) | (199) | (2) | (0) | (21) | (63) | (15) | (2) | (65) | |
| 499 | O&M - Related | 16.60 | O&M Expenses less A&G - Comm | (188) | (109) | (37) | (0) | (0) | (6) | (18) | (3) | (0) | (13) | |
| 495 | Adjustments to Operations and Maintenance Expense | | | (3,110) | (1,813) | (616) | (5) | (8) | (0) | (102) | (303) | (47) | (5) | (212) |
| 496 | | | | | | | | | | | | | | |
| 497 | TOTAL O&M EXPENSE - COMMODITY | | | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|---|--|-------------|------------|-----------|---------|---------|-------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-AT | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | |
| 591 | | | | | | | | | | | | |
| 592 | Distribution: | | | | | | | | | | | |
| 593 | Operation | | | | | | | | | | | |
| 594 | 8700 Supervision and Engineering | 1,703,331 | 1,394,008 | 199,672 | 1,292 | 1,231 | 758 | 22,103 | 42,506 | 16,237 | 1,210 | 24,313 |
| 595 | 8710 Distribution Load Dispatching | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 70 | 185 | 18 | 480 |
| 596 | 8711 Odorization | 1,028 | 623 | 700 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 597 | 8720 Compressor Station Labor & Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 598 | 8740 Mains & Services | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 599 | 8750 Measuring and Regulating Station Exp. - Gen | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,364 | 2,751 | 661 | 64 | 1,716 |
| 600 | 8760 Measuring and Regulating Station Exp. - Ind | 1,330 | 807 | 299 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 601 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 29,215 | 17,093 | 5,628 | 48 | 69 | 1 | 1,061 | 2,829 | 549 | 58 | 1,881 |
| 602 | 8780 Meters and House Regulator Expense | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 603 | 8790 Customer Installations Expense | 145,278 | 116,862 | 21,452 | 97 | 38 | 0 | 1,048 | 2,183 | 3,020 | 144 | 433 |
| 604 | 8800 Other Expense | 272,858 | 223,307 | 31,986 | 207 | 197 | 121 | 3,541 | 6,809 | 2,601 | 194 | 3,895 |
| 605 | 8810 Rents | 64,650 | 52,910 | 7,579 | 49 | 47 | 29 | 839 | 1,613 | 616 | 46 | 923 |
| 606 | Maintenance | | | | | | | | | | | |
| 607 | 8850 Maintenance Supervision and Engineering | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 608 | 8860 Maintenance of Structures and Improvement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | 8870 Maintenance of Mains | 283,341 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 610 | 8890 Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 611 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 612 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 613 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 614 | 8930 Maintenance of Services | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 615 | 8940 Maintenance of Meters and House Regulators | 54,070 | 32,787 | 10,519 | 94 | 136 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 616 | 8950 Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Distribution | 7,478,064 | 5,072,451 | 1,261,412 | 10,514 | 13,322 | 1,160 | 232,482 | 466,368 | 121,748 | 11,172 | 287,436 |
| 618 | Customer Accounts | | | | | | | | | | | |
| 619 | Supervisor | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 620 | 9010 Meter Reading Expense | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 621 | 9020 Customer Records and Collection Expense | 131,248 | 120,789 | 9,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 622 | 9030 Uncollectible Account | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 623 | 9040 Miscellaneous Customer Accounts Expense | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 624 | 9050 Total Customer Accounts | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 625 | Customer Service and Information | | | | | | | | | | | |
| 626 | Supervisor | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 627 | 9070 Customer Assistance Expense | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 628 | 9080 Informational and Instructional Advertising Expense | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 629 | 9090 Miscellaneous Customer Service and Information Expense | 79,349 | 113,081 | 5,772 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 630 | 9100 Total Customer Service and Information | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 631 | Sales: | | | | | | | | | | | |
| 632 | Supervisor | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 633 | 9110 Demonstrating and Selling Expenses | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 634 | 9120 Advertising Expense | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 9130 Miscellaneous Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 636 | 9140 Total Sales | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 637 | Administrative & General: | | | | | | | | | | | |
| 638 | Operation | | | | | | | | | | | |
| 639 | Administrative and General Salaries | 76,526 | 65,699 | 8,674 | 59 | 58 | 32 | 470 | 792 | 278 | 21 | 454 |
| 640 | 9200 Office Supplies and Expense | 17,100 | 13,982 | 2,013 | 13 | 12 | 8 | 221 | 164 | 124 | 12 | 243 |
| 641 | 9210 Administrative Expenses Transferet | 9,344,287 | 8,022,168 | 1,055,084 | 7,248 | 7,058 | 3,932 | 57,332 | 95,433 | 33,927 | 2,623 | 55,482 |
| 642 | 9220 Outside Services Employes | 98,841 | 84,856 | 11,203 | 77 | 75 | 42 | 606 | 1,009 | 359 | 28 | 587 |
| 643 | 9230 Property Insurance | 103,247 | 84,422 | 12,152 | 79 | 75 | 46 | 1,333 | 2,609 | 990 | 73 | 1,467 |
| 644 | 9240 Injuries and Damages | 38,883 | 31,794 | 4,577 | 30 | 28 | 17 | 502 | 983 | 288 | 28 | 552 |
| 645 | 9250 Employee Pensions and Benefit | 2,181,386 | 1,872,742 | 247,239 | 1,692 | 1,648 | 918 | 13,384 | 22,279 | 7,920 | 612 | 12,952 |
| 646 | 9260 Franchise Requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 647 | 9270 Regulatory Commission Expenses | 365,263 | 313,582 | 41,399 | 283 | 276 | 154 | 2,241 | 3,730 | 1,326 | 103 | 2,169 |
| 648 | 9280 General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 649 | 9290 Miscellaneous General Expens | 97,107 | 83,368 | 11,006 | 75 | 73 | 41 | 596 | 992 | 353 | 27 | 577 |
| 650 | 9300 Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 651 | 9310 Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 652 | 9320 Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 653 | Total A&G | 12,322,640 | 10,572,612 | 1,397,346 | 9,556 | 9,304 | 5,188 | 76,685 | 128,249 | 45,691 | 3,528 | 74,482 |
| 654 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | |
| 655 | Labor-Related | | | | | | | | | | | |
| 656 | Promotion | (717,073) | (523,686) | (111,523) | (899) | (1,093) | (161) | (16,718) | (33,069) | (8,825) | (799) | (20,300) |
| 657 | 661 Rate Case - Related | (32,472) | (23,715) | (5,050) | (41) | (49) | (7) | (757) | (1,498) | (400) | (36) | (919) |
| 658 | 662 O&M - Related | (365,263) | (246,756) | (56,808) | (458) | (537) | (82) | (8,516) | (16,845) | (4,455) | (407) | (10,340) |
| 659 | 663 Adjustments to Operations and Maintenance Expense | (71,654) | (52,330) | (11,144) | (90) | (109) | (16) | (1,671) | (3,304) | (882) | (80) | (2,028) |
| 660 | 660 | (1,286,462) | (866,486) | (184,526) | (1,488) | (1,808) | (266) | (27,661) | (54,715) | (14,602) | (1,322) | (33,588) |
| 661 | TOTAL O&M EXPENSE | 21,306,678 | 17,133,753 | 2,794,598 | 20,821 | 22,992 | 7,204 | 286,140 | 542,559 | 156,259 | 13,539 | 328,813 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|------------|------------|-----------|--------|-------|--------|---------|--------|---------|-------|--------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 90 | | | | | | | | | | | | | | |
| 91 | Distribution: | | | | | | | | | | | | | |
| 92 | Operation | | | | | | | | | | | | | |
| 93 | Supervision & Eng. | 24.20 | Distribution O&M - Cust | 3,388,610 | 3,019,698 | 313,203 | 1,420 | 493 | 1,843 | 10,881 | 15,510 | 21,458 | 1,026 | 3,079 |
| 94 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 95 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 98 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 99 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Maintenance | | | | | | | | | | | | | |
| 105 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 107 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 108 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 110 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | Total Distribution | | | 3,388,610 | 3,019,698 | 313,203 | 1,420 | 493 | 1,843 | 10,881 | 15,510 | 21,458 | 1,026 | 3,079 |
| 116 | | | | | | | | | | | | | | |
| 117 | Customer Accounts | | | | | | | | | | | | | |
| 118 | Supervision | 2.00 | Bills | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 119 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 121 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 122 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 123 | Total Customer Accounts Expense | | | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 124 | | | | | | | | | | | | | | |
| 125 | Customer Service and Information | | | | | | | | | | | | | |
| 126 | Supervision | 2.00 | Bills | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 127 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 128 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 129 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 130 | Total Customer Service & Info Expense | | | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 131 | | | | | | | | | | | | | | |
| 132 | Sales | | | | | | | | | | | | | |
| 133 | Supervision | 2.00 | Bills | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 134 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | Total Sales Expense | | | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 138 | | | | | | | | | | | | | | |
| 139 | Administrative & General: | | | | | | | | | | | | | |
| 140 | Operation | | | | | | | | | | | | | |
| 141 | Administrative and General Salaries | 2.00 | Bills | 38,387,554 | 35,355,421 | 2,792,423 | 12,663 | 4,165 | 21,856 | 74,339 | 47,841 | 66,185 | 3,165 | 9,496 |
| 142 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 143 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 145 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 146 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 147 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 148 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 149 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 150 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | Miscellaneous General Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | Maintenance | | | | | | | | | | | | | |
| 155 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | Total A&G | | | 38,387,554 | 35,355,421 | 2,792,423 | 12,663 | 4,165 | 21,856 | 74,339 | 47,841 | 66,185 | 3,165 | 9,496 |
| 157 | | | | | | | | | | | | | | |
| 158 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | | | | | | | | | | | | | | |
| 160 | TOTAL PAYROLL EXPENSE - CUSTOMER | | | 65,970,850 | 60,658,729 | 4,865,618 | 22,064 | 7,282 | 37,475 | 132,074 | 93,503 | 129,358 | 6,187 | 18,560 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------------------|-------------------|--|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | Demand | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 161 | | | | | | | | | | | | | | |
| 162 | | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | |
| 164 | | | | | | | | | | | | | | |
| 165 | | | | | | | | | | | | | | |
| 166 | | | | | | | | | | | | | | |
| 167 | Production & Gathering: | | | | | | | | | | | | | |
| 168 | Operation | | | | | | | | | | | | | |
| 169 | Op., Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 170 | Production Maps & Records | 99.00 | | 0 | | | | | | | | | | |
| 171 | Field Lines Expenses | 99.00 | | 0 | | | | | | | | | | |
| 172 | Field Compressor Station Expense | 99.00 | | 0 | | | | | | | | | | |
| 173 | Field Compressor Sta. Fuel & Pwr. | 99.00 | | 0 | | | | | | | | | | |
| 174 | Field Meas. & Regul. Station Exp | 99.00 | | 0 | | | | | | | | | | |
| 175 | Purification Expense | 99.00 | | 0 | | | | | | | | | | |
| 176 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 177 | Maintenance | | | | | | | | | | | | | |
| 178 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 179 | Structures and Improvements | 99.00 | | 0 | | | | | | | | | | |
| 180 | Field Line Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 181 | Compressor Station Equip. Maint. | 99.00 | | 0 | | | | | | | | | | |
| 182 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 183 | Purification Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 184 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 185 | Gas Processed By Others | 99.00 | | 0 | | | | | | | | | | |
| 186 | Total Production & Gathering | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | | | | | | | | | | | | | | |
| 188 | Other Gas Supply Expenses: | | | | | | | | | | | | | |
| 189 | Wellhead Purchases | 99.00 | | 0 | | | | | | | | | | |
| 190 | Field Line Purchases | 99.00 | | 0 | | | | | | | | | | |
| 191 | Transmission Line Purchases | 99.00 | | 0 | | | | | | | | | | |
| 192 | City Gate Purchases | 99.00 | | 0 | | | | | | | | | | |
| 193 | Other Gas Purchases | 99.00 | | 0 | | | | | | | | | | |
| 194 | Exchange Gas | 99.00 | | 0 | | | | | | | | | | |
| 195 | Purchased Gas Expenses | 99.00 | | 0 | | | | | | | | | | |
| 196 | Storage Gas Withdrawal | 99.00 | | 0 | | | | | | | | | | |
| 197 | Company Used Gas | 99.00 | | 0 | | | | | | | | | | |
| 198 | Other Gas Supply Expenses | 99.00 | | 0 | | | | | | | | | | |
| 199 | Total Other Gas Supply Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | | | | | | | | | | | | | | |
| 201 | Underground Storage: | | | | | | | | | | | | | |
| 202 | Operation | | | | | | | | | | | | | |
| 203 | Op., Sup., & Eng. | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 61,398 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 204 | Maps & Records | 99.00 | | 0 | | | | | | | | | | |
| 205 | Wells Expense | 99.00 | | 0 | | | | | | | | | | |
| 206 | Lines Expense | 99.00 | | 0 | | | | | | | | | | |
| 207 | Compressor Station Expense | 99.00 | | 0 | | | | | | | | | | |
| 208 | Compressor Station Fuel & Power | 99.00 | | 0 | | | | | | | | | | |
| 209 | Meas. & Regul. Station Expenses | 99.00 | | 0 | | | | | | | | | | |
| 210 | Purification Expenses | 99.00 | | 0 | | | | | | | | | | |
| 211 | Exploration & Development | 99.00 | | 0 | | | | | | | | | | |
| 212 | Gas Losses | 99.00 | | 0 | | | | | | | | | | |
| 213 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 214 | Storage Well Royalties | 99.00 | | 0 | | | | | | | | | | |
| 215 | Rents | 99.00 | | 0 | | | | | | | | | | |
| 216 | Maintenance | | | | | | | | | | | | | |
| 217 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 218 | Structures and Improvements | 99.00 | | 0 | | | | | | | | | | |
| 219 | Reservoirs & Wells Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 220 | Line Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 221 | Compressor Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 222 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 223 | Purification Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 224 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 225 | Total Underground Storage Expense | | | 61,398 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 226 | | | | | | | | | | | | | | |
| 227 | Transmission: | | | | | | | | | | | | | |
| 228 | Operation | | | | | | | | | | | | | |
| 229 | Op., Sup., & Eng. | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 1,686 | 1,128 | 362 | 3 | 4 | | | 152 | 37 | 0 | |
| 230 | System Control & Load Dispatching | 99.00 | | 0 | | | | | | | | | | |
| 231 | Communication Systems Expense | 99.00 | | 0 | | | | | | | | | | |
| 232 | Compressor Station Labor Expense | 99.00 | | 0 | | | | | | | | | | |
| 233 | Compressor Station Fuel & Gas | 99.00 | | 0 | | | | | | | | | | |
| 234 | Compressor Station Fuel & Power | 99.00 | | 0 | | | | | | | | | | |
| 235 | Mains Expense | 99.00 | | 0 | | | | | | | | | | |
| 236 | Meas. & Regul. Station Expenses | 99.00 | | 0 | | | | | | | | | | |
| 237 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 238 | LDC Payment | 99.00 | | 0 | | | | | | | | | | |
| 239 | LDC Payment - A&G | 99.00 | | 0 | | | | | | | | | | |
| 240 | Rents | 99.00 | | 0 | | | | | | | | | | |
| 241 | Maintenance | | | | | | | | | | | | | |
| 242 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 243 | Structure & Improv. | 99.00 | | 0 | | | | | | | | | | |
| 244 | Mains | 99.00 | | 0 | | | | | | | | | | |
| 245 | Compressor Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 246 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 247 | Communication Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 248 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 249 | Total Transmission Expense | | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 | 0 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|---------------|--|-------|---------------------------|------------|------------|-----------|--------|--------|-----|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | | |
| 250 | Distribution: | | | | | | | | | | | | | | |
| 251 | 251 | Distribution: | | | | | | | | | | | | | |
| 252 | 252 | Operation | | | | | | | | | | | | | |
| 253 | 253 | Supervision & Eng. | 24.40 | Distribution O&M - Demand | 9,958,532 | 6,038,608 | 1,937,329 | 17,339 | 23,258 | 233 | 404,049 | 814,775 | 195,782 | 18,891 | 508,267 |
| 254 | 254 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 255 | 255 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | 256 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 257 | 257 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 258 | 258 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | 259 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 260 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | 261 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | 262 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 263 | 263 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 264 | 264 | Maintenance | | | | | | | | | | | | | |
| 265 | 265 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 266 | 266 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 267 | 267 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | 268 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | 269 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 270 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | 271 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 272 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 273 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | 274 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 275 | Total Distribution | | | 9,958,532 | 6,038,608 | 1,937,329 | 17,339 | 23,258 | 233 | 404,049 | 814,775 | 195,782 | 18,891 | 508,267 |
| 276 | 276 | Customer Accounts | | | | | | | | | | | | | |
| 277 | 277 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 278 | 278 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | 279 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 280 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 281 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 282 | Total Customer Service and Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 283 | 283 | Customer Service and Information | | | | | | | | | | | | | |
| 284 | 284 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 285 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 286 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | 287 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | 288 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 289 | 289 | Sales | | | | | | | | | | | | | |
| 290 | 290 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 291 | 291 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 292 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 293 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 294 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 | 295 | Administrative & General: | | | | | | | | | | | | | |
| 296 | 296 | Operation | | | | | | | | | | | | | |
| 297 | 297 | Administrative and General Salaries | 2.91 | Winter Peak Month (Sales) | 13,947,034 | 10,498,306 | 3,368,107 | 30,144 | 37,064 | 176 | 13,239 | - | - | - | - |
| 298 | 298 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 299 | 299 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 300 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | 301 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 302 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 303 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | 304 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | 305 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | 306 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 307 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 308 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | 309 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 310 | Maintenance | | | | | | | | | | | | | |
| 311 | 311 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | 312 | Total A&G | | | 13,947,034 | 10,498,306 | 3,368,107 | 30,144 | 37,064 | 176 | 13,239 | 0 | 0 | 0 | 0 |
| 313 | 313 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 314 | 314 | TOTAL PAYROLL EXPENSE - DEMAND | | | 23,968,647 | 16,584,299 | 5,320,638 | 47,619 | 60,489 | 409 | 417,288 | 814,927 | 195,819 | 18,891 | 508,267 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|--------|--------|--------|-----|-----|---|-------|--------|-------|-----|-------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | |
| 411 | Distribution: | | | | | | | | | | | | | |
| 412 | Operation | | | | | | | | | | | | | |
| 413 | Supervision & Eng. | 24.60 | Distribution O&M - Comm | 40,749 | 22,844 | 7,760 | 64 | 98 | 1 | 1,279 | 4,649 | 724 | 84 | 3,248 |
| 414 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 415 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 416 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 417 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 418 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 420 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 421 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 422 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 423 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 424 | Maintenance | | | | | | | | | | | | | |
| 425 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 426 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 427 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 428 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 429 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 430 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 431 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | Total Distribution | | | 40,749 | 22,844 | 7,760 | 64 | 98 | 1 | 1,279 | 4,649 | 724 | 84 | 3,248 |
| 436 | Customer Accounts | | | | | | | | | | | | | |
| 437 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 438 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 441 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 442 | Total Customer Accounts Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 443 | Customer Service and Information | | | | | | | | | | | | | |
| 444 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 449 | Sales | | | | | | | | | | | | | |
| 450 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 454 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Administrative & General: | | | | | | | | | | | | | |
| 456 | Operation | | | | | | | | | | | | | |
| 457 | Administrative and General Salaries | 1.00 | Total Throughput | 56,710 | 31,792 | 10,799 | 88 | 137 | 1 | 1,780 | 6,470 | 1,008 | 116 | 4,520 |
| 458 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 462 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 463 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 464 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 468 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 470 | Maintenance | | | | | | | | | | | | | |
| 471 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | Total A&G | | | 56,710 | 31,792 | 10,799 | 88 | 137 | 1 | 1,780 | 6,470 | 1,008 | 116 | 4,520 |
| 473 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 474 | | | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | | | |
| 480 | TOTAL PAYROLL EXPENSE - COMMODITY | | | 97,460 | 54,636 | 18,558 | 152 | 235 | 1 | 3,059 | 11,119 | 1,731 | 200 | 7,767 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|-------------------------------------|------------|------------|---------|-------------|--------|---------|------------|-----|------------|-----------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 481 | | | | | | | | | | | | |
| 482 | Total Payroll Expenses | | | | | | | | | | | |
| 483 | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | |
| 485 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools |
| 486 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport |
| 487 | Production & Gathering: | | | | | | | | | | | |
| 488 | Operation | | | | | | | | | | | |
| 489 | Op., Sup., & Eng. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Production Maps & Records | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 491 | Field Lines Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 492 | Field Compressor Station Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 493 | Field Compressor Sta. Fuel & Pwr. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 494 | Field Meas. & Regul. Station Exp | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495 | Purification Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 496 | Other Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 497 | Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 498 | Maint. Sup., & Eng. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Structures and Improvements | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | Field Line Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | Compressor Station Equip. Maint. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 502 | Meas. & Regul. Station Equip Maint | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 503 | Purification Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 504 | Other Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | Gas Processed By Others | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | Total Production & Gathering | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 507 | | | | | | | | | | | | |
| 508 | Other Gas Supply Expenses: | | | | | | | | | | | |
| 509 | Wellhead Purchases | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | Field Line Purchases | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 511 | Transmission Line Purchases | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512 | City Gate Purchases | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 513 | Other Gas Purchases | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 514 | Exchange Gas | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | Purchased Gas Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 516 | Storage Gas Withdrawal | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 517 | Company Used Gas | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 518 | Other Gas Supply Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 519 | Total Other Gas Supply Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | | | | | | | | | | | | |
| 521 | Underground Storage: | | | | | | | | | | | |
| 522 | Operation | | | | | | | | | | | |
| 523 | Op., Sup., & Eng. | | | 61,398 | 46,258 | 14,841 | 133 | 163 | 0 | 0 | 0 | 0 |
| 524 | Maps & Records | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | Wells Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 526 | Lines Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 527 | Compressor Station Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 528 | Compressor Station Fuel & Power | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 529 | Meas. & Regul. Station Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | Purification Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 531 | Exploration & Development | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532 | Gas Losses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 533 | Other Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 534 | Storage Well Royalties | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | Rents | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 536 | Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 537 | Maint. Sup., & Eng. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 538 | Structures and Improvements | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 539 | Reservoirs & Wells Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | Line Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 541 | Compressor Station Equip Maint | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 542 | Meas. & Regul. Station Equip Maint | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 543 | Purification Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 544 | Other Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 545 | Total Underground Storage Expense | | | 61,398 | 46,258 | 14,841 | 133 | 163 | 0 | 0 | 0 | 0 |
| 546 | | | | | | | | | | | | |
| 547 | Transmission: | | | | | | | | | | | |
| 548 | Operation | | | | | | | | | | | |
| 549 | Op., Sup., & Eng. | | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 |
| 550 | System Control & Load Dispatching | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 551 | Communication Systems Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 552 | Compressor Station Labor Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 553 | Compressor Station Fuel & Gas | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 554 | Compressor Station Fuel & Power | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | Mains Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 556 | Meas. & Regul. Station Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 557 | Other Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 558 | LDC Payment | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 559 | LDC Payment - A&G | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | Rents | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 561 | Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 562 | Maint. Sup., & Eng. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 563 | Structure & Improv. | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 564 | Mains | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565 | Compressor Station Equip Maint | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 566 | Meas. & Regul. Station Equip Maint | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 567 | Communication Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 568 | Other Equipment Maintenance | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 569 | Total Transmission Expense | | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------|------------|------------|--------|--------|--------|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | |
| 570 | | | | | | | | | | | | |
| 571 | Distribution: | | | | | | | | | | | |
| 572 | Operation | | | | | | | | | | | |
| 573 | Supervision & Eng. | 13,387,892 | 9,081,150 | 2,258,292 | 18,822 | 23,849 | 2,076 | 416,210 | 834,934 | 217,964 | 20,001 | 514,593 |
| 574 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | Compressor Station Labor and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 576 | Mains and Services Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Measuring and Regulating Station Expenses - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 578 | Measuring and Regulating Station Expenses - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 579 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | Meter and House Regulator Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 581 | Customer Installations Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 582 | Other Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 583 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 584 | Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | Maintenance Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 586 | Maintenance of Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 587 | Maintenance of Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 588 | Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 589 | Maint. of Measuring and Regulating Station Equip. - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | Maint. of Measuring and Regulating Station Equip. - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 591 | Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 592 | Maintenance of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 593 | Maintenance of Meters and House Regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 594 | Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | Total Distribution | 13,387,892 | 9,081,150 | 2,258,292 | 18,822 | 23,849 | 2,076 | 416,210 | 834,934 | 217,964 | 20,001 | 514,593 |
| 596 | | | | | | | | | | | | |
| 597 | Customer Accounts | | | | | | | | | | | |
| 598 | Supervision | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 599 | Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | Customer Rec. & Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 | Uncollectible Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 602 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 603 | Total Customer Accounts Expense | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 604 | | | | | | | | | | | | |
| 605 | Customer Service and Information | | | | | | | | | | | |
| 606 | Supervision | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 607 | Customer Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 608 | Information & Instruction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | Total Customer Service & Info Expense | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 611 | | | | | | | | | | | | |
| 612 | Sales | | | | | | | | | | | |
| 613 | Supervision | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 614 | Demonstration & Selling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 616 | Misc. Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Sales Expense | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 618 | | | | | | | | | | | | |
| 619 | Administrative & General: | | | | | | | | | | | |
| 620 | Operation | | | | | | | | | | | |
| 621 | Administrative and General Salaries | 52,391,299 | 45,885,518 | 6,171,329 | 42,895 | 41,365 | 22,033 | 89,358 | 54,310 | 67,193 | 3,282 | 14,016 |
| 622 | Office Supplies and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 623 | Administrative Expenses Transferred - Customer Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 624 | Administrative Expenses Transferred - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | Outside Services Employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 626 | Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 627 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 628 | Employee Pensions and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | Regulatory Commission Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | Duplicate Charges - Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 631 | General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 632 | Miscellaneous General Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 633 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 634 | Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 636 | Total A&G | 52,391,299 | 45,885,518 | 6,171,329 | 42,895 | 41,365 | 22,033 | 89,358 | 54,310 | 67,193 | 3,282 | 14,016 |
| 637 | | | | | | | | | | | | |
| 638 | Other Utility Plant Related Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 639 | | | | | | | | | | | | |
| 640 | TOTAL PAYROLL EXPENSE | 90,036,956 | 77,297,664 | 10,204,815 | 69,835 | 68,007 | 37,884 | 552,421 | 919,549 | 326,908 | 25,278 | 534,594 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-------------------|------------------------------------|---------------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|---|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 1 | Intangible Plant: | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 30200 | Franchises & Consents | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 30300 | Misc Intangible Plant | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 8 | | | | | | | | | | | | | | | |
| 9 | Production Plant: | | | | | | | | | | | | | | |
| 10 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 11 | 32520 | Producing Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Ways | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 33201 | Field Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 33202 | Tributary Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | | |
| 21 | Storage Plant: | | | | | | | | | | | | | | |
| 22 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 35010 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 35102 | Compression Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 27 | 35103 | Meas. & Reg. Sta. Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 35104 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells & Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 30 | 35201 | Well Construction | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 35202 | Reservoirs | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 35203 | Cushion Gas | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 35211 | Storage Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 42 | | | | | | | | | | | | | | | |
| 43 | Transmission: | | | | | | | | | | | | | | |
| 44 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | 36500 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | 36602 | Structures & Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | 36603 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 36700 | Mains Cathodic Protection | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 50 | 36701 | Mains - Steel | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 52 | 36901 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | | | | | | | | | | | | | | | |
| 56 | Distribution: | | | | | | | | | | | | | | |
| 57 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 58 | 37400 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 59 | 37401 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 37402 | Land Rights | 15.20 Distribution Plant - Cust | 3,848 | 3,445 | 344 | 2 | 1 | 2 | 12 | 16 | 23 | 1 | 3 | |
| 61 | 37403 | Land Other | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 62 | 37500 | Structures & Improvements | 15.20 Distribution Plant - Cust | 1,986 | 1,778 | 178 | 1 | 0 | 1 | 6 | 8 | 12 | 1 | 2 | |
| 63 | 37501 | Structures & Improvements T.B. | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 64 | 37502 | Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 65 | 37503 | Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 66 | 37600 | Mains Cathodic Protection | 15.20 Distribution Plant - Cust | 94,917 | 84,961 | 8,484 | 38 | 13 | 57 | 293 | 404 | 559 | 27 | 80 | |
| 67 | 37601 | Mains - Steel | 15.20 Distribution Plant - Cust | 1,771,829 | 1,585,984 | 158,365 | 718 | 250 | 1,058 | 5,465 | 7,548 | 10,443 | 499 | 1,498 | |
| 68 | 37602 | Mains - Plastic | 15.20 Distribution Plant - Cust | 2,613,801 | 2,339,643 | 233,620 | 1,059 | 369 | 1,560 | 8,062 | 11,135 | 15,405 | 737 | 2,210 | |
| 69 | 37603 | Anode | 15.20 Distribution Plant - Cust | 306,659 | 274,494 | 27,409 | 124 | 43 | 183 | 946 | 1,306 | 1,807 | 86 | 259 | |
| 70 | 37604 | Leak Clamp | 15.20 Distribution Plant - Cust | 166,378 | 148,927 | 14,871 | 67 | 23 | 99 | 513 | 709 | 981 | 47 | 141 | |
| 71 | 37900 | Meas & Reg. Sta. Equip - General | 15.20 Distribution Plant - Cust | 184,191 | 164,871 | 16,463 | 75 | 26 | 110 | 568 | 785 | 1,086 | 53 | 156 | |
| 72 | 37900 | Meas & Reg. Sta. Equip - City Gate | 15.20 Distribution Plant - Cust | 91,553 | 81,950 | 8,183 | 37 | 13 | 55 | 282 | 390 | 540 | 26 | 77 | |
| 73 | 37908 | Meas & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 391 | 350 | 35 | 0 | 0 | 0 | 1 | 2 | 2 | 0 | 0 | |
| 74 | 38000 | Services | 15.20 Distribution Plant - Cust | 2,316,695 | 2,073,700 | 207,065 | 939 | 327 | 1,383 | 7,146 | 9,870 | 13,654 | 653 | 1,959 | |
| 75 | 38100 | Meters | 15.20 Distribution Plant - Cust | 659,418 | 593,203 | 59,832 | 271 | 94 | 400 | 2,065 | 2,852 | 3,945 | 189 | 566 | |
| 76 | 38200 | Meter Installations | 15.20 Distribution Plant - Cust | 1,180,177 | 1,056,389 | 105,483 | 478 | 167 | 704 | 3,640 | 5,028 | 6,956 | 333 | 998 | |
| 77 | 38300 | House Regulators | 15.20 Distribution Plant - Cust | 178,545 | 159,818 | 15,958 | 72 | 25 | 107 | 551 | 761 | 1,052 | 50 | 151 | |
| 78 | 38400 | House Reg. Installations | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 59,867 | 53,588 | 5,351 | 24 | 8 | 36 | 185 | 255 | 353 | 17 | 51 | |
| 80 | 38600 | Other Prop. On Cust. Prem | 15.20 Distribution Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 81 | | | | | | | | | | | | | | | |
| 82 | | Total Distribution Plant | | 9,640,256 | 8,629,101 | 861,640 | 3,907 | 1,361 | 5,754 | 29,736 | 41,069 | 56,818 | 2,717 | 8,152 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|-------|------------------------|-----------|-----------|---------|-------|-------|----|---------|---------|--------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-____RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 207 | | | | | | | | | | | | | | |
| 208 | General: | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | |
| 210 | 3890C Land & Land Rights | 99.00 | - | | | | | | | | | | | |
| 211 | 3900C Structures & Improvements | 23.40 | General Plant - Demand | 18,807 | 11,691 | 3,751 | 34 | 45 | 0 | 679 | 1,391 | 334 | 32 | 852 |
| 212 | 3900J Improvements | 23.40 | General Plant - Demand | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 213 | 39004 Air Conditioning Equipment | 23.40 | General Plant - Demand | 318 | 198 | 63 | 1 | 1 | 0 | 11 | 24 | 6 | 1 | 14 |
| 214 | 39005 Improvement to Leased Premises | 23.40 | General Plant - Demand | 399 | 248 | 80 | 1 | 1 | 0 | 14 | 30 | 7 | 1 | 18 |
| 215 | 3910C Office Furniture & Equipment | 23.40 | General Plant - Demand | 8,533 | 5,304 | 1,702 | 15 | 20 | 0 | 308 | 631 | 152 | 14 | 386 |
| 216 | 3910J Office Furn. Copiers & Type | 23.40 | General Plant - Demand | 0 | | | | | | | | | | |
| 217 | 3920C Transportation Equipment | 23.40 | General Plant - Demand | 5,137 | 3,193 | 1,024 | 9 | 12 | 0 | 185 | 380 | 91 | 9 | 233 |
| 218 | 3930C Stores Equipment | 23.40 | General Plant - Demand | 69 | 43 | 14 | 0 | 0 | 0 | 2 | 5 | 1 | 0 | 3 |
| 219 | 3940C Tools, Shop & Garage Equipment | 23.40 | General Plant - Demand | 23,845 | 14,822 | 4,755 | 43 | 56 | 1 | 861 | 1,764 | 424 | 40 | 1,080 |
| 220 | 3950C Laboratory Equipment | 23.40 | General Plant - Demand | 103 | 64 | 21 | 0 | 0 | 0 | 4 | 8 | 2 | 0 | 5 |
| 221 | 3960C Power Operated Equipment | 23.40 | General Plant - Demand | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 222 | 39603 Ditchers | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 223 | 39604 Backhoes | 23.40 | General Plant - Demand | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 224 | 39605 Welders | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 3970C Communication Equipment | 23.40 | General Plant - Demand | 11,824 | 7,350 | 2,358 | 21 | 28 | 0 | 427 | 875 | 210 | 20 | 535 |
| 226 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 227 | 39702 Communication Equipment - Fixed Radios | 23.40 | General Plant - Demand | 4,408 | 2,740 | 879 | 8 | 10 | 0 | 159 | 326 | 78 | 7 | 200 |
| 228 | 3980C Miscellaneous Equipment | 23.40 | General Plant - Demand | 4,956 | 3,080 | 988 | 9 | 12 | 0 | 179 | 367 | 88 | 8 | 224 |
| 229 | 3990C Other Tangible Property - Servers - H/W | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 230 | 39901 Other Tangible Property - Servers - S/W | 23.40 | General Plant - Demand | 1,794 | 1,115 | 358 | 3 | 4 | 0 | 65 | 133 | 32 | 3 | 81 |
| 231 | 39902 Other Tangible Property - Network - H/W | 23.40 | General Plant - Demand | 576 | 358 | 115 | 1 | 1 | 0 | 21 | 43 | 10 | 1 | 26 |
| 232 | 39903 Other Tang. Property - CPU | 23.40 | General Plant - Demand | 25,668 | 15,955 | 5,119 | 46 | 61 | 1 | 926 | 1,899 | 456 | 43 | 1,162 |
| 233 | 39904 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | 39905 Other Tang. Property - PC Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 235 | 39906 Other Tang. Property - PC Software | 23.40 | General Plant - Demand | 37,183 | 23,113 | 7,415 | 66 | 88 | 1 | 1,342 | 2,751 | 661 | 63 | 1,684 |
| 236 | 39907 Other Tang. Property - Mainframe S/W | 23.40 | General Plant - Demand | 2,036 | 1,265 | 406 | 4 | 5 | 0 | 73 | 151 | 36 | 3 | 92 |
| 237 | 39908 Other Tang. Property - Application Software | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 238 | | | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | | | |
| 240 | Total General Plant | | | 145,678 | 90,552 | 29,051 | 260 | 345 | 3 | 5,258 | 10,777 | 2,590 | 245 | 6,597 |
| 241 | | | | | | | | | | | | | | |
| 242 | TOTAL DIRECT DEPRECIATION EXPENSE | | | 3,771,832 | 2,313,448 | 742,209 | 6,643 | 8,858 | 83 | 143,862 | 297,549 | 71,498 | 6,729 | 180,952 |
| 243 | | | | | | | | | | | | | | |
| 244 | Shared Services General Office: | 23.40 | General Plant - Demand | 84,099 | 52,275 | 16,771 | 150 | 199 | 2 | 3,035 | 6,222 | 1,495 | 142 | 3,808 |
| 245 | Shared Services Customer Support: | 23.40 | General Plant - Demand | 76,975 | 47,847 | 15,350 | 137 | 182 | 2 | 2,778 | 5,695 | 1,368 | 130 | 3,486 |
| 246 | Colorado-Kansas General Office: | 23.40 | General Plant - Demand | 19,314 | 12,005 | 3,852 | 34 | 46 | 0 | 697 | 1,429 | 343 | 33 | 875 |
| 247 | | | | | | | | | | | | | | |
| 248 | TOTAL DEPRECIATION EXPENSE - DEMAND | | | 3,952,220 | 2,425,575 | 778,182 | 6,965 | 9,285 | 87 | 150,373 | 310,894 | 74,705 | 7,033 | 189,121 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|-------|----------------------|--------|--------|--------|-----|-----|---|-------|-------|-------|-----|-------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | | | |
| 332 | General: | | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | | | |
| 334 | 3890C Land & Land Rights | 99.00 | - | | | | | | | | | | | |
| 335 | 3900C Structures & Improvements | 23.60 | General Plant - Comm | 289 | 162 | 55 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 |
| 336 | 3900J Improvements | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | 39004 Air Conditioning Equipment | 23.60 | General Plant - Comm | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 338 | 39005 Improvement to Leased Premises | 23.60 | General Plant - Comm | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 339 | 3910C Office Furniture & Equipment | 23.60 | General Plant - Comm | 131 | 73 | 25 | 0 | 0 | 0 | 4 | 15 | 2 | 0 | 10 |
| 340 | 3910J Office Furn. Copiers & Type | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 341 | 3920C Transportation Equipment | 23.60 | General Plant - Comm | 79 | 44 | 15 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 342 | 3930C Stores Equipment | 23.60 | General Plant - Comm | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 | 3940C Tools, Shop & Garage Equipment | 23.60 | General Plant - Comm | 366 | 205 | 70 | 1 | 1 | 0 | 11 | 42 | 6 | 1 | 29 |
| 344 | 3950C Laboratory Equipment | 23.60 | General Plant - Comm | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 3960C Power Operated Equipment | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 346 | 3960J Ditchers | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 347 | 39604 Backhoes | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | 39605 Welders | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 3970C Communication Equipment | 23.60 | General Plant - Comm | 181 | 102 | 35 | 0 | 0 | 0 | 6 | 21 | 3 | 0 | 14 |
| 350 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 351 | 39702 Communication Equipment - Fixed Radios | 23.60 | General Plant - Comm | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 352 | 3980C Miscellaneous Equipment | 23.60 | General Plant - Comm | 76 | 43 | 14 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 353 | 3990C Other Tangible Property - Servers - H/W | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 354 | 39901 Other Tangible Property - Servers - S/W | 23.60 | General Plant - Comm | 28 | 15 | 5 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 2 |
| 355 | 39902 Other Tangible Property - Network - H/W | 23.60 | General Plant - Comm | 9 | 5 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 356 | 39903 Other Tang. Property - CPU | 23.60 | General Plant - Comm | 394 | 221 | 75 | 1 | 1 | 0 | 12 | 45 | 7 | 1 | 31 |
| 357 | 39904 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39905 Other Tang. Property - PC Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 359 | 39906 Other Tang. Property - PC Software | 23.60 | General Plant - Comm | 570 | 320 | 109 | 1 | 1 | 0 | 18 | 65 | 10 | 1 | 45 |
| 360 | 39907 Other Tang. Property - Mainframe S/W | 23.60 | General Plant - Comm | 31 | 18 | 6 | 0 | 0 | 0 | 1 | 4 | 1 | 0 | 2 |
| 361 | 39908 Other Tang. Property - Application Software | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | | | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | | | |
| 364 | Total General Plant | | | 2,235 | 1,253 | 426 | 3 | 5 | 0 | 70 | 255 | 40 | 5 | 178 |
| 365 | | | | | | | | | | | | | | |
| 366 | TOTAL DIRECT DEPRECIATION EXPENSE | | | 61,147 | 34,279 | 11,644 | 95 | 148 | 1 | 1,919 | 6,976 | 1,086 | 125 | 4,873 |
| 367 | | | | | | | | | | | | | | |
| 368 | Shared Services General Office: | 23.60 | General Plant - Comm | 1,290 | 723 | 246 | 2 | 3 | 0 | 41 | 147 | 23 | 3 | 103 |
| 369 | Shared Services Customer Support: | 23.60 | General Plant - Comm | 1,181 | 662 | 225 | 2 | 3 | 0 | 37 | 135 | 21 | 2 | 94 |
| 370 | Colorado-Kansas General Office: | 23.60 | General Plant - Comm | 296 | 166 | 56 | 0 | 1 | 0 | 9 | 34 | 5 | 1 | 24 |
| 371 | | | | | | | | | | | | | | |
| 372 | TOTAL DEPRECIATION EXPENSE - COMMODITY | | | 63,914 | 35,830 | 12,171 | 100 | 154 | 1 | 2,006 | 7,292 | 1,135 | 131 | 5,094 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------|------------|-----------|--------|--------|-------|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |
| 456 | General: | | | | | | | | | | | |
| 457 | | | | | | | | | | | | |
| 458 | 3890C Land & Land Rights | 0 | | | | | | | | | | |
| 459 | 3900C Structures & Improvements | 71,149 | 58,656 | 8,323 | 55 | 52 | 31 | 839 | 1,621 | 612 | 45 | 914 |
| 460 | 39003 Improvements | 50 | 41 | 6 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 |
| 461 | 39004 Air Conditioning Equipment | 1,203 | 992 | 141 | 1 | 1 | 1 | 14 | 27 | 10 | 1 | 15 |
| 462 | 39005 Improvement to Leased Premises | 1,510 | 1,245 | 177 | 1 | 1 | 1 | 18 | 34 | 13 | 1 | 19 |
| 463 | 3910C Office Furniture & Equipment | 32,281 | 26,613 | 3,776 | 25 | 24 | 14 | 381 | 736 | 278 | 21 | 415 |
| 464 | 39103 Office Furn. Copiers & Type | 0 | | | | | | | | | | |
| 465 | 3920C Transportation Equipment | 19,434 | 16,022 | 2,273 | 15 | 14 | 9 | 229 | 443 | 167 | 12 | 250 |
| 466 | 3930C Stores Equipment | 260 | 215 | 30 | 0 | 0 | 0 | 3 | 6 | 2 | 0 | 3 |
| 467 | 3940C Tools, Shop & Garage Equipment | 90,204 | 74,365 | 10,552 | 69 | 66 | 40 | 1,064 | 2,056 | 776 | 57 | 1,159 |
| 468 | 3950C Laboratory Equipment | 380 | 322 | 46 | 0 | 0 | 0 | 5 | 9 | 3 | 0 | 5 |
| 469 | 3960C Power Operated Equipment | 22 | 18 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 470 | 39603 Ditchers | 0 | | | | | | | | | | |
| 471 | 39604 Backhoes | 10 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 472 | 39605 Welders | 0 | | | | | | | | | | |
| 473 | 3970C Communication Equipment | 44,731 | 36,877 | 5,233 | 34 | 33 | 20 | 527 | 1,019 | 385 | 28 | 575 |
| 474 | 39701 Communication Equipment - Mobile Radios | 0 | | | | | | | | | | |
| 475 | 39702 Communication Equipment - Fixed Radios | 16,675 | 13,747 | 1,951 | 13 | 12 | 7 | 197 | 380 | 143 | 11 | 214 |
| 476 | 3980C Miscellaneous Equipment | 18,748 | 15,456 | 2,193 | 14 | 14 | 8 | 221 | 427 | 161 | 12 | 241 |
| 477 | 3990C Other Tangible Property - Servers - H/W | 0 | | | | | | | | | | |
| 478 | 39901 Other Tangible Property - Servers - S/W | 6,788 | 5,596 | 794 | 5 | 5 | 3 | 80 | 155 | 58 | 4 | 87 |
| 479 | 39902 Other Tangible Property - Network - H/W | 2,177 | 1,795 | 255 | 2 | 2 | 1 | 26 | 50 | 19 | 1 | 28 |
| 480 | 39903 Other Tang. Property - CPU | 97,102 | 80,052 | 11,359 | 74 | 71 | 43 | 1,145 | 2,213 | 836 | 62 | 1,247 |
| 481 | 39904 Other Tangible Property - MF - Hardware | 0 | | | | | | | | | | |
| 482 | 39905 Other Tang. Property - PC Hardware | 0 | | | | | | | | | | |
| 483 | 39906 Other Tang. Property - PC Software | 140,664 | 115,965 | 16,455 | 108 | 103 | 62 | 1,659 | 3,206 | 1,210 | 90 | 1,807 |
| 484 | 39907 Other Tang. Property - Mainframe S/W | 7,701 | 6,349 | 901 | 6 | 6 | 3 | 91 | 176 | 66 | 5 | 99 |
| 485 | 39908 Other Tang. Property - Application Software | 0 | | | | | | | | | | |
| 486 | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | |
| 488 | Total General Plant | 551,100 | 454,334 | 64,467 | 422 | 405 | 242 | 6,499 | 12,560 | 4,742 | 351 | 7,078 |
| 489 | | | | | | | | | | | | |
| 490 | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | 11,339,358 | 1,650,483 | 10,804 | 10,421 | 6,077 | 176,689 | 347,121 | 131,515 | 9,673 | 194,281 |
| 491 | | | | | | | | | | | | |
| 492 | Shared Services General Office: | 318,147 | 262,284 | 37,216 | 244 | 234 | 140 | 3,752 | 7,251 | 2,738 | 203 | 4,086 |
| 493 | Shared Services Customer Support: | 291,199 | 240,068 | 34,064 | 223 | 214 | 128 | 3,434 | 6,636 | 2,506 | 185 | 3,740 |
| 494 | Colorado-Kansas General Office: | 73,064 | 60,235 | 8,547 | 56 | 54 | 32 | 862 | 1,665 | 629 | 47 | 938 |
| 495 | | | | | | | | | | | | |
| 496 | TOTAL DEPRECIATION EXPENSE | 14,558,833 | 11,901,945 | 1,730,311 | 11,327 | 10,923 | 6,376 | 184,737 | 362,674 | 137,388 | 10,108 | 203,046 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------|--------------------------------------|-----------|-------------|---------|---------|------------|-------|------------|-----------|-----------|------------|---------------|--|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | Customer | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| 6 | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 7 | Taxes Other Than Income | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Non Revenue Related: | | | | | | | | | | | | | |
| 10 | 25.2 | Payroll - Cust | 292,704 | 269,135 | 21,588 | 98 | 32 | 166 | 586 | 415 | 574 | 27 | 82 | |
| 11 | 20.2 | Property Related | 5,819,755 | 5,210,731 | 519,266 | 2,355 | 820 | 3,472 | 17,889 | 24,630 | 34,074 | 1,630 | 4,889 | |
| 12 | 20.2 | Public Service Commission Assessment | 119,553 | 107,042 | 10,667 | 48 | 17 | 71 | 367 | 506 | 700 | 33 | 100 | |
| 13 | 21.2 | Other | 293,850 | 263,439 | 26,001 | 118 | 41 | 175 | 888 | 1,204 | 1,666 | 80 | 239 | |
| 14 | | Total Non Revenue Related: | 6,525,862 | 5,850,347 | 577,522 | 2,619 | 910 | 3,885 | 19,731 | 26,754 | 37,014 | 1,770 | 5,311 | |
| 15 | | | | | | | | | | | | | | |
| 16 | Revenue Related: | | | | | | | | | | | | | |
| 17 | 99.0 | State Gross Receipts - Tax | 0 | - | - | - | - | - | - | - | - | - | - | |
| 18 | 99.0 | Local Gross Receipts - Tax | 0 | - | - | - | - | - | - | - | - | - | - | |
| 19 | 99.0 | Other | 0 | - | - | - | - | - | - | - | - | - | - | |
| 20 | | Total Revenue Related: | 0 | - | - | - | - | - | - | - | - | - | - | |
| 21 | | | | | | | | | | | | | | |
| 22 | | Total Taxes, Other Than Income | 6,525,862 | 5,850,347 | 577,522 | 2,619 | 910 | 3,885 | 19,731 | 26,754 | 37,014 | 1,770 | 5,311 | |
| 23 | | | | | | | | | | | | | | |
| 24 | 22.0 | Allowance for Step Rate | (1,025) | (293) | (400) | (3) | (4) | (2) | (23) | (202) | (33) | (1) | (64) | |
| 25 | | | | | | | | | | | | | | |
| 26 | 19.2 | Interest Expense | 3,260,602 | 2,918,450 | 291,415 | 1,331 | 463 | 1,962 | 10,110 | 13,923 | 19,262 | 921 | 2,764 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--------------------------------------|------------|----------------------|-----------|-------------|---------|---------|------------|-----|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | |
| 28 | | Demand | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | |
| 32 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 33 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | SGS | Sales | Transport | Transport | Transport | Transport |
| 34 | | | | | | | | | | | | | | |
| 35 | Taxes Other Than Income | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | |
| 37 | Non Revenue Related: | | | | | | | | | | | | | |
| 38 | Payroll Related | 25.4 | Payroll - Demand | 106,346 | 73,582 | 23,607 | 211 | 268 | 2 | 1,851 | 3,616 | 869 | 84 | 2,255 |
| 39 | Property Related | 20.4 | Gross Plant - Demand | 2,234,756 | 1,378,837 | 442,364 | 3,959 | 5,267 | 50 | 83,338 | 171,243 | 41,148 | 3,892 | 104,659 |
| 40 | Public Service Commission Assessment | 20.4 | Gross Plant - Demand | 45,908 | 28,325 | 9,087 | 81 | 108 | 1 | 1,712 | 3,518 | 845 | 80 | 2,150 |
| 41 | Other | 21.4 | Other Taxes - Demand | 112,837 | 70,004 | 22,459 | 201 | 267 | 2 | 4,106 | 8,428 | 2,025 | 192 | 5,153 |
| 42 | Total Non Revenue Related: | | | 2,499,846 | 1,550,748 | 497,517 | 4,453 | 5,911 | 55 | 91,007 | 186,804 | 44,887 | 4,247 | 114,217 |
| 43 | | | | | | | | | | | | | | |
| 44 | Revenue Related: | | | | | | | | | | | | | |
| 45 | State Gross Receipts - Tax | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | Local Gross Receipts - Tax | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | Other | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | Total Revenue Related: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | | | | | | | | | | | | | | |
| 50 | Total Taxes, Other Than Income | | | 2,499,846 | 1,550,748 | 497,517 | 4,453 | 5,911 | 55 | 91,007 | 186,804 | 44,887 | 4,247 | 114,217 |
| 51 | | | | | | | | | | | | | | |
| 52 | Allowance for Step Rate | 22.0 | Taxable Income | (469) | (134) | (183) | (1) | (2) | (1) | (10) | (92) | (15) | (1) | (29) |
| 53 | | | | | | | | | | | | | | |
| 54 | Interest Expense | 19.4 | Rate Base - Demand | 1,252,054 | 787,189 | 252,549 | 2,260 | 2,983 | 27 | 42,689 | 87,790 | 21,095 | 1,989 | 53,483 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--------------------------------------|------------|------------|-----------|-------------|-----------|---------|------------|-------|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | Total Taxes Other | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | |
| 86 | | | | | | | | | | | | | | |
| 87 | | | | | | | | | | | | | | |
| 88 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 89 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | SGS | Sales | Transport | Transport | Transport | Transport |
| 90 | | | | | | | | | | | | | | |
| 91 | Taxes Other Than Income | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | |
| 93 | Non Revenue Related: | | | | | | | | | | | | | |
| 94 | Payroll Related | | | 399,483 | 342,960 | 45,277 | 310 | 302 | 168 | 2,451 | 4,080 | 1,450 | 112 | 2,372 |
| 95 | Property Related | | | 8,089,878 | 6,609,395 | 968,365 | 6,369 | 6,172 | 3,522 | 102,337 | 199,907 | 75,850 | 5,594 | 112,367 |
| 96 | Public Service Commission Assessment | | | 166,187 | 135,774 | 19,893 | 131 | 127 | 72 | 2,102 | 4,107 | 1,558 | 115 | 2,308 |
| 97 | Other | | | 408,473 | 334,444 | 48,800 | 322 | 312 | 177 | 5,050 | 9,836 | 3,723 | 275 | 5,534 |
| 98 | Total Non Revenue Related: | | | 9,064,021 | 7,422,573 | 1,082,335 | 7,131 | 6,913 | 3,940 | 111,941 | 217,929 | 82,581 | 6,096 | 122,581 |
| 99 | | | | | | | | | | | | | | |
| 100 | Revenue Related: | | | | | | | | | | | | | |
| 101 | State Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Local Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Other | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Total Revenue Related: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | | | | | | | | | | | | | | |
| 106 | Total Taxes, Other Than Income | | | 9,064,021 | 7,422,573 | 1,082,335 | 7,131 | 6,913 | 3,940 | 111,941 | 217,929 | 82,581 | 6,096 | 122,581 |
| 107 | | | | | | | | | | | | | | |
| 108 | Allowance for Step Rate | | | (1,500) | (429) | (586) | (5) | (6) | (2) | (33) | (295) | (49) | (2) | (93) |
| 109 | | | | | | | | | | | | | | |
| 110 | Interest Expense | | | 4,532,471 | 3,716,749 | 547,738 | 3,622 | 3,494 | 1,989 | 53,421 | 103,973 | 40,709 | 2,951 | 57,825 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION OF REVENUES | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 Total Revenues | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 Allocation Factor | | | | | | | | | | | | | |
| 8 Allocation Basis | | | | | | | | | | | | | |
| 9 Total Company Residential Sales Com/PA Sales Schools Sales Industrial Sales SGS Irrigation Sales Firm Transport Schools Transport Irrigation Transport Interruptible Transport | | | | | | | | | | | | | |
| 10 Rate Schedule Revenue: | | | | | | | | | | | | | |
| 11 Base Revenues Input 58,474,221 42,069,092 10,040,977 73,233 84,523 35,371 849,631 3,210,300 744,370 43,306 1,323,418 | | | | | | | | | | | | | |
| 12 Base Revenue Increase Input 0 - - - - - - - - - - - | | | | | | | | | | | | | |
| 13 Rider GCR Input 0 - - - - - - - - - - - | | | | | | | | | | | | | |
| 14 Rider FF and Rider Tax Input 0 - - - - - - - - - - - | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 Total Rate Schedule Revenue 58,474,221 42,069,092 10,040,977 73,233 84,523 35,371 849,631 3,210,300 744,370 43,306 1,323,418 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 Other Revenue: | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 Special Contract Revenues 1.0 Total Throughput 395,460 221,696 75,304 616 955 5 12,414 45,116 7,026 811 31,518 | | | | | | | | | | | | | |
| 21 Ad Valorem Surcharge 1.3 Total Firm Throughput 0 - - - - - - - - - - - | | | | | | | | | | | | | |
| 22 GRS Revenues Input 0 - - - - - - - - - - - | | | | | | | | | | | | | |
| 23 Misc. Service Revenues 2.5 Meters/Services 931,628 857,640 68,228 309 98 516 1,782 1,153 1,595 76 229 | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 Total Non-Rate Revenue 1,327,088 1,079,336 143,532 926 1,053 522 14,196 46,269 8,621 887 31,747 | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
| 27 TOTAL REVENUE 59,801,309 43,148,428 10,184,509 74,159 85,576 35,893 863,827 3,256,569 752,991 44,193 1,355,165 | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 Less: Allocation of Excess ADIT 28.0 Proposed Increase 889,580 679,256 160,328 1,167 1,347 - 13,599 - 11,854 696 21,333 | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 Plus: Proposed Revenue Increase 10,526,248 8,037,521 1,897,131 13,814 15,941 - 160,910 - 140,264 8,232 252,435 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | |
| 33 Equals: Revenue Target 68,110,890 49,427,357 11,777,780 85,880 99,117 35,371 996,943 3,210,300 872,780 50,842 1,554,519 | | | | | | | | | | | | | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|-------|---------------|-------------------|--------------|---------------|------------------|---------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1.00 | Input | Value | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| | Total Throughput | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 1.20 | Internally Generated | Value | 150,311,018 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | - | - | - | - |
| | Sales Mcf | % | 100.0000% | 71.2870% | 24.2144% | 0.1982% | 0.3069% | 0.0017% | 3.9918% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 1.30 | Internally Generated | Value | 175,512,542 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | - | - |
| | Total Firm Throughput | % | 100.0000% | 61.0510% | 20.7375% | 0.1697% | 0.2629% | 0.0014% | 3.4186% | 12.4241% | 1.9347% | 0.0000% | 0.0000% |
| 1.40 | Internally Generated | Value | 115,426,762 | - | - | - | - | - | - | 21,805,817 | 3,395,707 | 90,225,238 | - |
| | Transport Mcf | % | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 18.8915% | 2.9419% | 78.1667% | 0.0000% |
| 1.50 | Input | Value | 116,165,680 | 86,571,588 | 28,103,825 | 253,686 | 351,380 | 906 | 884,294 | - | - | - | - |
| | Winter Volumes Excluding Transport | % | 100.0000% | 74.5242% | 24.1929% | 0.2184% | 0.3025% | 0.0008% | 0.7612% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 1.60 | Internally Generated | Value | 169,509,922 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | - | - | 21,805,817 | 3,395,707 | - | - |
| | Mcf less Interruptible, SGS, Irrigation | % | 100.0000% | 63.2130% | 21.4719% | 0.1757% | 0.2722% | 0.0000% | 0.0000% | 12.8640% | 2.0032% | 0.0000% | 0.0000% |
| 1.80 | Internally Generated | Value | 144,308,398 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | - | - | - | - | - | - |
| | Mcf less Interruptible, SGS, Irrigation, Transport | % | 100.0000% | 74.2522% | 25.2216% | 0.2064% | 0.3197% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 2.00 | Input | Value | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| | Bills | % | 100.0000% | 92.1013% | 7.2743% | 0.0330% | 0.0108% | 0.0569% | 0.1937% | 0.1246% | 0.1724% | 0.0082% | 0.0247% |
| 2.10 | Internally Generated | Value | 1,595,516 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | - | - | - | - |
| | Bills (Sales) | % | 100.0000% | 92.4062% | 7.2984% | 0.0331% | 0.0109% | 0.0571% | 0.1943% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 2.20 | Internally Generated | Value | 4,887 | - | - | - | - | - | - | 1,995 | 2,760 | 132 | - |
| | Bills (Transport) | % | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 40.8226% | 56.4764% | 2.7010% | 0.0000% |
| 2.30 | Internally Generated | Value | 1,596,391 | 1,474,356 | 116,447 | 528 | 174 | 0 | 0 | 1,995 | 2,760 | 132 | 0 |
| | Bills less Interruptible, SGS, Irrigation | % | 100.0000% | 92.3555% | 7.2944% | 0.0331% | 0.0109% | 0.0000% | 0.0000% | 0.1250% | 0.1729% | 0.0083% | 0.0000% |
| 2.40 | Internally Generated | Value | 1,591,504 | 1,474,356 | 116,447 | 528 | 174 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Bills less Interruptible, SGS, Irrigation, Transport | % | 100.0000% | 92.6391% | 7.3168% | 0.0332% | 0.0109% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 2.50 | Input | Value | 134,856 | 124,146 | 9,876 | 45 | 14 | 75 | 258 | 167 | 231 | 11 | 33 |
| | Meters/Services | % | 100.0000% | 92.0582% | 7.3235% | 0.0332% | 0.0106% | 0.0554% | 0.1913% | 0.1238% | 0.1712% | 0.0082% | 0.0246% |
| 2.60 | Internally Generated | Value | 134,414 | 124,146 | 9,876 | 45 | 14 | 75 | 258 | - | - | - | 0 |
| | Meters/Services (Sales) | % | 100.0000% | 92.3609% | 7.3476% | 0.0333% | 0.0106% | 0.0556% | 0.1919% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 2.70 | Internally Generated | Value | 409 | 0 | 0 | 0 | 0 | 0 | 0 | 167 | 231 | 11 | - |
| | Meters/Services (Transport) | % | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 40.8226% | 56.4764% | 2.7010% | 0.0000% |
| 2.90 | Input | Value | 34,231,501 | 21,664,259 | 6,950,410 | 62,205 | 76,485 | 362 | 27,319 | 2,923,107 | 702,394 | 1,489 | 1,823,471 |
| | Winter Peak Month (CP) | % | 100.0000% | 63.2875% | 20.3041% | 0.1817% | 0.2234% | 0.0011% | 0.0798% | 8.5392% | 2.0519% | 0.0043% | 5.3269% |
| 2.91 | Internally Generated | Value | 28,781,040 | 21,664,259 | 6,950,410 | 62,205 | 76,485 | 362 | 27,319 | 0 | 0 | 0 | 0 |
| | Winter Peak Month (Sales) | % | 100.0000% | 75.2727% | 24.1493% | 0.2161% | 0.2657% | 0.0013% | 0.0949% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 2.92 | Internally Generated | Value | 3,626,990 | 0 | 0 | 0 | 0 | 0 | 0 | 2,923,107 | 702,394 | 1,489 | 0 |
| | Winter Peak Month (Transport) | % | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 80.5932% | 19.3658% | 0.0411% | 0.0000% |
| 2.93 | Internally Generated | Value | 32,380,348 | 21,664,259 | 6,950,410 | 62,205 | 76,485 | 0 | 0 | 2,923,107 | 702,394 | 1,489 | 0 |
| | Winter Peak Month less Interruptible, SGS, Irrigation | % | 100.0000% | 66.9056% | 21.4649% | 0.1921% | 0.2362% | 0.0000% | 0.0000% | 9.0274% | 2.1692% | 0.0046% | 0.0000% |
| 2.94 | Internally Generated | Value | 28,753,358 | 21,664,259 | 6,950,410 | 62,205 | 76,485 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | % | 100.0000% | 75.3451% | 24.1725% | 0.2163% | 0.2660% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 3.00 | Input | Value | 35,727,476 | 21,664,259 | 6,950,410 | 62,205 | 83,442 | 836 | 1,449,578 | 2,923,107 | 702,394 | 67,775 | 1,823,471 |
| | Peak Month (NCP) | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|------------|--------------------------|-------------------------|------------------------|--------------------|---------------------|--------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-____RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 3.10 | Internally Generated Peak Month (Sales) | Value % | 30,210,729 100.0000% | 21,664,259 71.7105% | 6,950,410 23.0064% | 62,205 0.2059% | 83,442 0.2762% | 836 0.0028% | 1,449,578 4.7982% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.20 | Internally Generated Peak Month (Transport) | Value % | 3,693,276 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 2,923,107 79.1467% | 702,394 19.0182% | 67,775 1.8351% | 0 0.0000% |
| 3.30 | Internally Generated Peak Month less Interruptible, SGS, Irrigation | Value % | 32,453,591 100.0000% | 21,664,259 66.7546% | 6,950,410 21.4165% | 62,205 0.1917% | 83,442 0.2571% | 0 0.0000% | 0 0.0000% | 2,923,107 9.0070% | 702,394 2.1643% | 67,775 0.2088% | 0 0.0000% |
| 3.40 | Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport | Value % | 28,760,315 100.0000% | 21,664,259 75.3269% | 6,950,410 24.1667% | 62,205 0.2163% | 83,442 0.2901% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.60 | Input Small Meter Investment | Value % | 26,446,745 100.0000% | 24,276,204 91.7928% | 2,075,573 7.8481% | 9,412 0.0356% | 2,729 0.0103% | 14,320 0.0541% | 43,049 0.1628% | 9,613 0.0364% | 13,300 0.0503% | 636 0.0024% | 1,908 0.0072% |
| 3.80 | Input Large Meter Investment | Value % | 3,494,604 100.0000% | 20,838 0.5963% | 2,126,013 60.8370% | 9,641 0.2759% | 5,096 0.1458% | 26,743 0.7653% | 151,235 4.3277% | 436,173 12.4813% | 603,427 17.2674% | 28,860 0.8351% | 86,579 2.4775% |
| 4.00 | Input Meter Investment | Value % | 30,256,248 100.0000% | 24,304,939 80.3303% | 4,461,505 14.7457% | 20,232 0.0669% | 7,909 0.0261% | 41,506 0.1372% | 217,972 0.7204% | 453,977 1.5004% | 628,059 2.0758% | 30,038 0.0993% | 90,113 0.2978% |
| 4.10 | Internally Generated Meter Installations | Value % | 30,214,742 100.0000% | 24,304,939 80.4407% | 4,461,505 14.7660% | 20,232 0.0670% | 7,909 0.0262% | 0 0.0000% | 217,972 0.7214% | 453,977 1.5025% | 628,059 2.0786% | 30,038 0.0994% | 90,113 0.2982% |
| 4.20 | Input Direct to Residential | Value % | 1 100.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.40 | Input Direct to Commercial & Public Authority | Value % | 1 100.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.60 | Input Direct to Schools | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.80 | Input Direct to Industrial | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.00 | Input Direct to SGS | Value % | 0 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.20 | Input Direct to Interruptible | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 5.40 | Input Direct to Irrigation | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% |
| 5.60 | Input Direct to Firm Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.80 | Input Direct to Interruptible Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 6.00 | Internally Generated P, S, T & D Plant | Value % | 371,243,533 100.0000% | 303,132,909 81.6534% | 44,501,117 11.9870% | 292,759 0.0789% | 283,892 0.0765% | 161,554 0.0435% | 4,716,040 1.2703% | 9,218,066 2.4830% | 3,498,561 0.9424% | 257,967 0.0695% | 5,180,668 1.3955% |
| 6.20 | Internally Generated P, S, T & D Plant - Customer | Value % | 266,785,026 100.0000% | 238,802,254 89.5111% | 23,845,080 8.9379% | 108,130 0.0405% | 37,658 0.0141% | 159,238 0.0597% | 822,920 0.3085% | 1,136,559 0.4260% | 1,572,383 0.5894% | 75,201 0.0282% | 225,603 0.0846% |
| 6.40 | Internally Generated P, S, T & D Plant - Demand | Value % | 102,828,178 100.0000% | 63,416,690 61.6725% | 20,345,585 19.7860% | 182,088 0.1771% | 242,299 0.2356% | 2,295 0.0022% | 3,841,941 3.7363% | 7,895,512 7.6784% | 1,897,214 1.8450% | 179,423 0.1745% | 4,825,130 4.6924% |
| 6.60 | Internally Generated P, S, T & D Plant - Commodity | Value % | 1,630,329 100.0000% | 913,965 56.0602% | 310,451 19.0422% | 2,541 0.1558% | 3,935 0.2414% | 22 0.0013% | 51,178 3.1391% | 185,995 11.4084% | 28,964 1.7766% | 3,343 0.2051% | 129,935 7.9699% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|-------|------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-____RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 7.00 | Internally Generated | Value | 21,306,678 | 17,133,753 | 2,794,598 | 20,821 | 22,992 | 7,204 | 286,140 | 542,559 | 156,259 | 13,539 | 328,813 |
| | Allocated O&M Expenses | % | 100.0000% | 80.4149% | 13.1161% | 0.0977% | 0.1079% | 0.0338% | 1.3430% | 2.5464% | 0.7334% | 0.0635% | 1.5432% |
| 7.20 | Internally Generated | Value | 12,426,923 | 11,378,697 | 947,833 | 4,298 | 1,431 | 7,024 | 26,913 | 22,932 | 31,725 | 1,517 | 4,552 |
| | Allocated O&M Expenses - Cust | % | 100.0000% | 91.5649% | 7.6273% | 0.0346% | 0.0115% | 0.0565% | 0.2166% | 0.1845% | 0.2553% | 0.0122% | 0.0366% |
| 7.40 | Internally Generated | Value | 8,842,327 | 5,733,550 | 1,839,459 | 16,463 | 21,469 | 179 | 258,022 | 515,750 | 123,930 | 11,952 | 321,553 |
| | Allocated O&M Expenses - Demand | % | 100.0000% | 64.8421% | 20.8029% | 0.1862% | 0.2428% | 0.0020% | 2.9180% | 5.8327% | 1.4016% | 0.1352% | 3.6365% |
| 7.60 | Internally Generated | Value | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 |
| | Allocated O&M Expenses - Comm | % | 100.0000% | 57.4615% | 19.5182% | 0.1597% | 0.2474% | 0.0014% | 3.2176% | 10.3585% | 1.6131% | 0.1862% | 7.2364% |
| 8.00 | Input | Value | 1,590,803 | 1,474,356 | 116,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Customer Deposits Factor | % | 100.0000% | 92.6800% | 7.3200% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9.00 | Internally Generated | Value | 274,588,630 | 224,385,891 | 32,699,493 | 214,258 | 206,865 | 120,131 | 3,491,928 | 6,847,747 | 2,595,162 | 190,993 | 3,836,163 |
| | Allocated Net Plant | % | 100.0000% | 81.7171% | 11.9085% | 0.0780% | 0.0437% | 0.0437% | 1.2717% | 2.4938% | 0.9451% | 0.0696% | 1.3971% |
| 9.20 | Internally Generated | Value | 198,504,001 | 177,723,460 | 17,716,313 | 80,338 | 27,969 | 118,435 | 610,511 | 840,965 | 1,163,440 | 55,643 | 166,928 |
| | Allocated Net Plant - Cust | % | 100.0000% | 89.5314% | 8.9249% | 0.0405% | 0.0141% | 0.0597% | 0.3076% | 0.4237% | 0.5861% | 0.0280% | 0.0841% |
| 9.40 | Internally Generated | Value | 74,877,224 | 45,985,558 | 14,753,263 | 132,038 | 175,982 | 1,680 | 2,843,515 | 5,869,037 | 1,410,272 | 132,874 | 3,573,006 |
| | Allocated Net Plant - Demand | % | 100.0000% | 61.4146% | 19.7033% | 0.1763% | 0.2350% | 0.0022% | 3.7976% | 7.8382% | 1.8834% | 0.1775% | 4.7718% |
| 9.60 | Internally Generated | Value | 1,207,404 | 676,873 | 229,917 | 1,882 | 2,914 | 16 | 37,902 | 137,746 | 21,450 | 2,476 | 96,229 |
| | Allocated Net Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 10.00 | Internally Generated | Value | 5,174,118 | 3,242,684 | 970,991 | 8,508 | 11,232 | 246 | 195,324 | 393,913 | 97,120 | 9,223 | 244,877 |
| | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 62.6712% | 18.7663% | 0.1644% | 0.2171% | 0.0047% | 3.7750% | 7.6131% | 1.8770% | 0.1782% | 4.7327% |
| 10.20 | Internally Generated | Value | 392,682 | 343,961 | 40,868 | 185 | 64 | 134 | 1,451 | 2,273 | 3,144 | 150 | 451 |
| | Composite of Accts. 871-879 & 886-893 - Cust | % | 100.0000% | 87.5929% | 10.4075% | 0.0472% | 0.0162% | 0.0341% | 0.3694% | 0.5788% | 0.8007% | 0.0383% | 0.1149% |
| 10.40 | Internally Generated | Value | 4,767,843 | 2,891,102 | 927,534 | 8,301 | 11,135 | 112 | 193,447 | 390,090 | 93,735 | 9,045 | 243,343 |
| | Composite of Accts. 871-879 & 886-893 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 10.60 | Internally Generated | Value | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| | Composite of Accts. 871-879 & 886-893 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 11.00 | Internally Generated | Value | 197,519,121 | 164,796,292 | 20,646,095 | 115,759 | 151,248 | 77,081 | 2,610,783 | 4,846,538 | 1,154,889 | 110,050 | 3,022,620 |
| | Composite of Accts. 376 & 380 | % | 100.0000% | 83.4331% | 10.4527% | 0.0586% | 0.0766% | 0.0390% | 1.3218% | 2.4537% | 0.5847% | 0.0557% | 1.5303% |
| 11.20 | Internally Generated | Value | 138,509,369 | 128,973,046 | 9,191,923 | 41,683 | 12,968 | 76,062 | 202,402 | 4,262 | 5,896 | 282 | 846 |
| | Composite of Accts. 376 & 380 - Cust | % | 100.0000% | 93.1150% | 6.6363% | 0.0301% | 0.0094% | 0.0549% | 0.1461% | 0.0031% | 0.0043% | 0.0002% | 0.0006% |
| 11.40 | Internally Generated | Value | 59,503,142 | 36,081,235 | 11,575,720 | 103,600 | 138,970 | 1,393 | 2,414,232 | 4,868,355 | 1,169,818 | 112,877 | 3,036,941 |
| | Composite of Accts. 376 & 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 11.60 | Internally Generated | Value | (493,391) | (257,989) | (121,549) | (29,524) | (689) | (373) | (5,852) | (26,079) | (20,825) | (3,110) | (15,167) |
| | Composite of Accts. 376 & 380 - Comm | % | 100.0000% | 52.2889% | 24.6354% | 5.9839% | 0.1397% | 0.0756% | 1.1861% | 5.2857% | 4.2207% | 0.6302% | 3.0740% |
| 12.00 | Internally Generated | Value | 168,146,523 | 129,552,265 | 21,774,759 | 169,832 | 202,172 | 49,452 | 3,481,968 | 6,843,490 | 1,635,035 | 157,991 | 4,279,558 |
| | Composite of Accts. 374-379 | % | 100.0000% | 77.0472% | 12.9499% | 0.1010% | 0.1202% | 0.0294% | 2.0708% | 4.0700% | 0.9724% | 0.0940% | 2.5451% |
| 12.20 | Internally Generated | Value | 85,107,751 | 79,264,531 | 5,626,266 | 25,513 | 8,124 | 47,523 | 125,844 | 3,758 | 5,199 | 249 | 746 |
| | Composite of Accts. 374-379 - Cust | % | 100.0000% | 93.1343% | 6.6108% | 0.0300% | 0.0095% | 0.0558% | 0.1479% | 0.0044% | 0.0061% | 0.0003% | 0.0009% |
| 12.40 | Internally Generated | Value | 81,620,392 | 49,492,589 | 15,878,402 | 142,108 | 190,625 | 1,910 | 3,311,600 | 6,677,918 | 1,604,638 | 154,834 | 4,165,769 |
| | Composite of Accts. 374-379 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 12.60 | Internally Generated | Value | 1,418,380 | 795,146 | 270,091 | 2,210 | 3,424 | 19 | 44,525 | 161,815 | 25,199 | 2,909 | 113,043 |
| | Composite of Accts. 374-379 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|-------|---------------|-------------------|--------------|---------------|------------------|---------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 13.00 | Internally Generated | Value | 36,822,861 | 29,485,320 | 6,010,654 | 21,896 | (1,592) | 32,504 | 117,881 | 288,364 | 989,546 | 41,309 | (163,021) |
| | Composite of Accts. 381-383 | % | 100.0000% | 80.0734% | 16.3232% | 0.0595% | -0.0043% | 0.0883% | 0.3201% | 0.7831% | 2.6873% | 0.1122% | -0.4427% |
| 13.20 | Internally Generated | Value | 43,084,645 | 33,277,453 | 7,228,382 | 32,779 | 13,041 | 32,649 | 370,967 | 804,108 | 1,112,450 | 53,204 | 159,612 |
| | Composite of Accts. 381-383 - Cust | % | 100.0000% | 77.2374% | 16.7772% | 0.0761% | 0.0303% | 0.0758% | 0.8610% | 1.8663% | 2.5820% | 0.1235% | 0.3705% |
| 13.40 | Internally Generated | Value | (6,155,631) | (3,732,623) | (1,197,514) | (10,717) | (14,376) | (144) | (249,754) | (503,634) | (121,018) | (11,677) | (314,173) |
| | Composite of Accts. 381-383 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 13.60 | Internally Generated | Value | (106,154) | (59,510) | (20,214) | (165) | (256) | (1) | (3,332) | (12,110) | (1,886) | (218) | (8,460) |
| | Composite of Accts. 381-383 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 14.00 | Internally Generated | Value | 50,321,592 | 49,817,434 | 2,181,883 | 2,141 | (15,783) | 31,636 | (281,841) | (748,312) | (181,129) | (17,364) | (467,075) |
| | Account 380 | % | 100.0000% | 98.9981% | 4.3359% | 0.0043% | -0.0314% | 0.0629% | -0.5601% | -1.4871% | -0.3599% | -0.0345% | -0.9282% |
| 14.20 | Internally Generated | Value | 59,377,323 | 55,301,579 | 3,942,950 | 17,880 | 5,379 | 31,847 | 84,170 | (2,447) | (3,386) | (162) | (486) |
| | Account 380 - Cust | % | 100.0000% | 93.1359% | 6.6405% | 0.0301% | 0.0091% | 0.0536% | 0.1418% | -0.0041% | -0.0057% | -0.0008% | -0.0008% |
| 14.40 | Internally Generated | Value | (8,902,213) | (5,398,082) | (1,731,833) | (15,500) | (20,791) | (208) | (361,191) | (728,350) | (175,015) | (16,887) | (454,354) |
| | Account 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 14.60 | Internally Generated | Value | (153,518) | (86,063) | (29,233) | (239) | (371) | (2) | (4,819) | (17,514) | (2,727) | (315) | (12,235) |
| | Account 380 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 15.00 | Internally Generated | Value | 362,954,687 | 297,042,534 | 42,547,179 | 275,272 | 262,390 | 161,472 | 4,709,861 | 9,057,458 | 3,459,968 | 257,885 | 5,180,668 |
| | Distribution Plant | % | 100.0000% | 81.8401% | 11.7224% | 0.0758% | 0.0723% | 0.0445% | 1.2976% | 2.4955% | 0.9533% | 0.0711% | 1.4274% |
| 15.20 | Internally Generated | Value | 266,785,026 | 238,802,254 | 23,845,080 | 108,130 | 37,658 | 159,238 | 822,920 | 1,136,559 | 1,572,383 | 75,201 | 225,603 |
| | Distribution Plant - Cust | % | 100.0000% | 89.5111% | 8.9379% | 0.0405% | 0.0141% | 0.0597% | 0.3085% | 0.4260% | 0.5894% | 0.0282% | 0.0846% |
| 15.40 | Internally Generated | Value | 94,539,332 | 57,326,315 | 18,391,648 | 164,601 | 220,797 | 2,213 | 3,835,762 | 7,734,904 | 1,858,622 | 179,341 | 4,825,130 |
| | Distribution Plant - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 15.60 | Internally Generated | Value | 1,630,329 | 913,965 | 310,451 | 2,541 | 3,935 | 22 | 51,178 | 185,995 | 28,964 | 3,343 | 129,935 |
| | Distribution Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 16.00 | Internally Generated | Value | 10,170,500 | 7,427,627 | 1,581,778 | 12,752 | 15,496 | 2,282 | 237,117 | 469,025 | 125,170 | 11,333 | 287,919 |
| | O&M Expenses less A&G | % | 100.0000% | 73.0311% | 15.5526% | 0.1254% | 0.1524% | 0.0224% | 2.3314% | 4.6116% | 1.2307% | 0.1114% | 2.8309% |
| 16.20 | Internally Generated | Value | 3,846,999 | 3,486,577 | 317,102 | 1,438 | 487 | 2,142 | 9,862 | 11,099 | 15,355 | 734 | 2,203 |
| | O&M Expenses less A&G - Cust | % | 100.0000% | 90.6311% | 8.2428% | 0.0374% | 0.0127% | 0.0557% | 0.2564% | 0.2885% | 0.3991% | 0.0191% | 0.0573% |
| 16.40 | Internally Generated | Value | 6,296,840 | 3,925,511 | 1,259,397 | 11,271 | 14,942 | 139 | 226,384 | 455,330 | 109,411 | 10,552 | 283,902 |
| | O&M Expenses less A&G - Demand | % | 100.0000% | 62.3410% | 20.0055% | 0.1790% | 0.2373% | 0.0022% | 3.5952% | 7.2311% | 1.7376% | 0.1676% | 4.5086% |
| 16.60 | Internally Generated | Value | 26,661 | 15,540 | 5,278 | 43 | 67 | 0 | 870 | 2,597 | 404 | 47 | 1,814 |
| | O&M Expenses less A&G - Comm | % | 100.0000% | 58.2872% | 19.7987% | 0.1620% | 0.2510% | 0.0014% | 3.2639% | 9.7398% | 1.5167% | 0.1751% | 6.8042% |
| 17.00 | Internally Generated | Value | 9,230,502 | 6,652,969 | 1,408,360 | 11,299 | 13,812 | 2,090 | 238,543 | 474,308 | 126,278 | 11,453 | 291,389 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 72.0759% | 15.2577% | 0.1224% | 0.1496% | 0.0226% | 2.5843% | 5.1385% | 1.3681% | 0.1241% | 3.1568% |
| 17.20 | Internally Generated | Value | 3,519,853 | 3,182,904 | 294,831 | 1,337 | 455 | 1,957 | 9,333 | 10,965 | 15,169 | 725 | 2,176 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust | % | 100.0000% | 90.4272% | 8.3762% | 0.0380% | 0.0129% | 0.0556% | 0.2652% | 0.3115% | 0.4310% | 0.0206% | 0.0618% |
| 17.40 | Internally Generated | Value | 5,687,031 | 3,456,824 | 1,109,032 | 9,926 | 13,300 | 132 | 228,468 | 460,649 | 110,690 | 10,680 | 287,330 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand | % | 100.0000% | 60.7843% | 19.5011% | 0.1745% | 0.2339% | 0.0023% | 4.0174% | 8.1000% | 1.9463% | 0.1878% | 5.0524% |
| 17.60 | Internally Generated | Value | 23,618 | 13,240 | 4,497 | 37 | 57 | 0 | 741 | 2,694 | 420 | 48 | 1,882 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 18.00 | Internally Generated | Value | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| | Revenues | % | 100.0000% | 72.1530% | 17.0306% | 0.1240% | 0.1431% | 0.0600% | 1.4445% | 5.4456% | 1.2592% | 0.0739% | 2.2661% |
| 18.20 | Internally Generated | Value | 58,474,221 | 42,069,092 | 10,040,977 | 73,233 | 84,523 | 35,371 | 849,631 | 3,210,300 | 744,370 | 43,306 | 1,323,418 |
| | Rate Schedule Revenues | % | 100.0000% | 71.9447% | 17.1716% | 0.1252% | 0.1445% | 0.0605% | 1.4530% | 5.4901% | 1.2730% | 0.0741% | 2.2633% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|-------------------------------|---------------|-------------|------------|----------|------------|-----------|------------|------------|-----------|------------|---------------|--------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF RESULTS | | | | | | | | | | | | | |
| | | Total Company | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| | | \$ | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 8 | Operating Revenues | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 | |
| 10 | Operating Expenses: | | | | | | | | | | | | |
| 12 | Operating & Maintenance | 21,306,678 | 16,841,682 | 2,931,068 | 22,374 | 25,366 | 6,637 | 317,114 | 607,333 | 170,351 | 14,985 | 369,768 | |
| 13 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | Depreciation & Amortization | 14,558,833 | 10,433,962 | 2,300,624 | 17,930 | 21,336 | 3,825 | 364,563 | 737,691 | 220,899 | 18,555 | 439,446 | |
| 15 | Taxes Other Than Income | 9,064,021 | 6,549,115 | 1,422,067 | 11,066 | 13,117 | 2,420 | 218,863 | 440,911 | 132,187 | 11,116 | 263,158 | |
| 17 | Total Operating Expenses | 44,952,451 | 33,846,000 | 6,655,437 | 51,370 | 59,820 | 12,883 | 900,539 | 1,785,935 | 523,437 | 44,657 | 1,072,373 | |
| 19 | Income Before Taxes | 14,848,858 | 9,302,427 | 3,529,072 | 22,788 | 25,756 | 23,010 | (36,712) | 1,470,634 | 229,553 | (463) | 282,792 | |
| 21 | Interest Expense | 4,532,471 | 3,262,058 | 725,314 | 5,675 | 6,727 | 1,198 | 108,884 | 219,773 | 66,553 | 5,559 | 130,730 | |
| 23 | Income Taxes: | | | | | | | | | | | | |
| 25 | State Income Taxes | 7.00% | 722,147 | 422,826 | 196,263 | 1,198 | 1,332 | 1,527 | (10,192) | 87,560 | 11,410 | (422) | 10,644 |
| 26 | Federal Income Taxes | 21.00% | 2,014,790 | 1,179,684 | 547,574 | 3,342 | 3,716 | 4,260 | (28,435) | 244,293 | 31,834 | (1,176) | 29,698 |
| 27 | Total Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Allowance for Step Rate | | (1,500) | (878) | (408) | (2) | (3) | (3) | 21 | (182) | (24) | 1 | (22) |
| 30 | Total Income Taxes | 2,735,437 | 1,601,632 | 743,429 | 4,538 | 5,046 | 5,783 | (38,605) | 331,672 | 43,220 | (1,597) | 40,320 | |
| 32 | Net Income | 12,113,420 | 7,700,796 | 2,785,643 | 18,251 | 20,711 | 17,226 | 1,893 | 1,138,963 | 186,333 | 1,133 | 242,472 | |
| 34 | Total Rate Base | 248,709,963 | 178,037,233 | 40,157,628 | 316,285 | 377,361 | 63,458 | 6,099,971 | 12,318,737 | 3,685,574 | 309,886 | 7,343,829 | |
| 36 | Rate of Return | 4.8705% | 4.3254% | 6.9368% | 5.7703% | 5.4883% | 27.1457% | 0.0310% | 9.2458% | 5.0557% | 0.3657% | 3.3017% | |
| 37 | Relative Rate of Return | 1.00 | 0.89 | 1.42 | 1.18 | 1.13 | 5.57 | 0.01 | 1.90 | 1.04 | 0.08 | 0.68 | |
| 39 | Equalized ROR: | | | | | | | | | | | | |
| 41 | Net Income Increase | 7,733,635 | 6,506,575 | 418,936 | 6,989 | 9,403 | (12,162) | 484,884 | (155,927) | 107,776 | 23,595 | 343,566 | |
| 42 | Uncollectibles/PSC Fees | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 | Income Taxes | 2,792,614 | 2,349,523 | 151,278 | 2,524 | 3,395 | (4,392) | 175,092 | (56,305) | 38,918 | 8,520 | 124,062 | |
| 44 | Gross Revenue After Increase | 70,327,557 | 52,004,526 | 10,754,723 | 83,671 | 98,374 | 19,339 | 1,523,803 | 3,044,336 | 899,684 | 76,309 | 1,822,792 | |
| 45 | Revenue Increase | 10,526,248 | 8,856,098 | 570,213 | 9,513 | 12,798 | (16,554) | 659,976 | (212,233) | 146,694 | 32,116 | 467,627 | |
| 46 | Rate of Return | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | |
| 47 | Relative Rate of Return | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| 48 | Percent Increase | 17.6020% | 20.5247% | 5.5988% | 12.8275% | 14.9551% | -46.1207% | 76.4014% | -6.5171% | 19.4815% | 72.6714% | 34.5070% | |
| 50 | Proposed Rate Levels: | | | | | | | | | | | | |
| 52 | Net Income Increase | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | 0 | 103,052 | 6,048 | 185,464 | |
| 53 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | 0 | 37,212 | 2,184 | 66,971 | |
| 55 | Gross Revenue After Increase | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 | |
| 56 | Revenue Increase | 10,526,248 | 8,037,521 | 1,897,131 | 13,814 | 15,941 | 0 | 160,910 | 0 | 140,264 | 8,232 | 252,435 | |
| 57 | Rate of Return | 7.9800% | 7.6422% | 10.4076% | 8.9792% | 8.5919% | 27.1457% | 1.9691% | 9.2458% | 7.8518% | 2.3175% | 5.8271% | |
| 58 | Relative Rate of Return | 1.00 | 0.96 | 1.30 | 1.13 | 1.08 | 3.40 | 0.25 | 1.16 | 0.98 | 0.29 | 0.73 | |
| 59 | Percent Increase | 17.6020% | 18.6276% | 18.6276% | 18.6276% | 18.6276% | 0.0000% | 18.6276% | 0.0000% | 18.6276% | 18.6276% | 18.6276% | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|---------------|-------------|------------|------------|------------|-----------|------------|------------|-------------|------------|---------------|-------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF CUSTOMER COSTS | | | | | | | | | | | | | |
| | | Total Company | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| | | \$ | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 1 | Rate Base | 95,629,021 | 83,575,422 | 9,840,785 | 45,112 | 16,198 | 60,036 | 387,098 | 643,615 | 890,415 | 42,585 | 127,755 | |
| 2 | | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 4,657,612 | 3,697,381 | 798,340 | 3,291 | 1,685 | 8,359 | (94,653) | 238,585 | 45,993 | (3,293) | (38,076) | |
| 4 | O&M Expenses | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 | |
| 5 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Depreciation Expense | 5,869,657 | 5,136,188 | 600,297 | 2,722 | 977 | 3,628 | 23,327 | 38,713 | 53,558 | 2,561 | 7,684 | |
| 7 | Taxes, Other | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 | |
| 8 | | | | | | | | | | | | | |
| 9 | Interest Expense | 1,811,143 | 1,582,857 | 186,377 | 854 | 307 | 1,137 | 7,331 | 12,190 | 16,864 | 807 | 2,420 | |
| 10 | | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 271,149 | 201,434 | 58,291 | 232 | 131 | 688 | (9,716) | 21,564 | 2,774 | (391) | (3,859) |
| 14 | Federal Income Taxes | 21.00% | 756,507 | 562,001 | 162,633 | 648 | 366 | 1,919 | (27,108) | 60,163 | 7,741 | (1,090) | (10,767) |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | Allowance for Step Rate | | (563) | (330) | (153) | (1) | (1) | (1) | 8 | (68) | (9) | 0 | (8) |
| 17 | | | | | | | | | | | | | |
| 18 | Total Income Taxes | | 1,027,093 | 763,105 | 220,771 | 879 | 496 | 2,606 | (36,816) | 81,658 | 10,506 | (1,480) | (14,634) |
| 19 | | | | | | | | | | | | | |
| 20 | Total Customer-Related Costs @ Realized ROR | | 26,713,067 | 23,331,522 | 2,868,738 | 12,550 | 5,085 | 23,329 | (68,893) | 403,878 | 172,205 | 760 | (36,109) |
| 21 | Total Demand-Related Costs @ Realized ROR | | 32,885,230 | 19,708,217 | 7,272,104 | 61,274 | 79,985 | 12,479 | 928,036 | 2,826,789 | 577,201 | 43,105 | 1,376,041 |
| 22 | Total Fixed Costs | | 59,598,297 | 43,039,740 | 10,140,842 | 73,824 | 85,070 | 35,808 | 859,143 | 3,230,667 | 749,406 | 43,865 | 1,339,932 |
| 23 | | | | | | | | | | | | | |
| 24 | Total Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 25 | Customer Costs (\$/customer/month) | \$ | 37.23 | \$ 29.19 | \$ 87.09 | \$ 139.80 | \$ 489.85 | \$ 39.29 | \$ 277.14 | \$ 1,619.38 | \$ 271.52 | \$ 332.31 | \$ 3,383.67 |
| 26 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | Incremental Return @ Equalized ROR | | 2,973,584 | 2,971,938 | (13,046) | 308 | (393) | (3,568) | 125,543 | (187,224) | 25,062 | 6,692 | 48,271 |
| 29 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 | Incremental Income Taxes | | 1,073,760 | 1,073,166 | (4,711) | 111 | (142) | (1,288) | 45,334 | (67,607) | 9,050 | 2,416 | 17,431 |
| 31 | | | | | | | | | | | | | |
| 32 | Total Customer-Related Costs @ Equalized ROR | | 30,760,411 | 27,376,626 | 2,850,982 | 12,970 | 4,551 | 18,472 | 101,985 | 149,047 | 206,317 | 9,868 | 29,592 |
| 33 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 34 | Dollars/Customer/Month | \$ | 19.22 | \$ 18.57 | \$ 24.48 | \$ 24.56 | \$ 26.20 | \$ 20.27 | \$ 32.90 | \$ 74.71 | \$ 74.75 | \$ 74.76 | \$ 74.73 |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | Incremental Return @ Proposed Rates | | 2,973,584 | 2,742,296 | 359,205 | 1,515 | 489 | 1,076 | (14,464) | (127,685) | 23,259 | (9) | (12,099) |
| 38 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | Incremental Income Taxes | | 1,073,760 | 990,242 | 129,709 | 547 | 177 | 388 | (5,223) | (46,107) | 8,399 | (3) | (4,369) |
| 40 | | | | | | | | | | | | | |
| 41 | Total Customer-Related Costs @ Proposed Rates | | 30,760,411 | 27,064,060 | 3,357,652 | 14,612 | 5,751 | 24,793 | (88,579) | 230,086 | 203,862 | 749 | (52,577) |
| 42 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 | 396 |
| 43 | Dollars/Customer/Month | \$ | 19.22 | \$ 18.36 | \$ 28.83 | \$ 27.67 | \$ 33.11 | \$ 27.20 | \$ (28.57) | \$ 115.33 | \$ 73.86 | \$ 5.67 | \$ (132.77) |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|------------------------|----------------------|-----------------|------------------|---------------------|--------|---------------------|-------------------|----------------------|-------------------------|----------------------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF DEMAND COSTS | | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 1 | Rate Base | 152,017,154 | 93,865,367 | 30,114,246 | 269,516 | 358,595 | 3,408 | 5,679,475 | 11,553,822 | 2,776,270 | 265,120 | 7,131,334 | |
| 2 | | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 7,403,997 | 3,978,516 | 1,973,886 | 14,866 | 18,890 | 8,806 | 96,182 | 892,165 | 139,391 | 4,380 | 276,913 | |
| 4 | O&M Expenses | 9,875,704 | 6,393,231 | 2,051,101 | 18,357 | 23,955 | 201 | 290,997 | 581,812 | 139,804 | 13,483 | 362,763 | |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Depreciation Expense | 8,625,261 | 5,261,943 | 1,688,157 | 15,109 | 20,205 | 196 | 339,230 | 691,686 | 166,205 | 15,862 | 426,668 | |
| 7 | Taxes, Other | 5,283,469 | 3,240,974 | 1,039,782 | 9,306 | 12,417 | 120 | 203,323 | 413,262 | 99,303 | 9,498 | 255,484 | |
| 8 | | | | | | | | | | | | | |
| 9 | Interest Expense | 2,701,512 | 1,668,091 | 535,163 | 4,790 | 6,373 | 61 | 100,931 | 205,324 | 49,337 | 4,711 | 126,732 | |
| 10 | | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 447,950 | 220,078 | 137,053 | 960 | 1,192 | 833 | (451) | 65,429 | 8,579 | (32) | 14,308 |
| 14 | Federal Income Taxes | 21.00% | 1,249,780 | 614,019 | 382,378 | 2,678 | 3,327 | 2,324 | (1,259) | 182,548 | 23,934 | (88) | 39,918 |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (930) | (545) | (253) | (2) | (2) | (2) | 13 | (113) | (15) | 1 | (14) |
| 17 | | | | | | | | | | | | | |
| 18 | Total Income Taxes | | 1,696,799 | 833,553 | 519,178 | 3,637 | 4,518 | 3,155 | (1,697) | 247,864 | 32,498 | (119) | 54,212 |
| 19 | | | | | | | | | | | | | |
| 20 | Total Demand-Related Costs @ Realized ROR | | 32,885,230 | 19,708,217 | 7,272,104 | 61,274 | 79,985 | 12,479 | 928,036 | 2,826,789 | 577,201 | 43,105 | 1,376,041 |
| 21 | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | | 4,726,972 | 3,511,940 | 429,231 | 6,641 | 9,726 | (8,534) | 357,040 | 29,830 | 82,155 | 16,776 | 292,167 |
| 24 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Incremental Income Taxes | | 1,706,909 | 1,268,161 | 154,995 | 2,398 | 3,512 | (3,082) | 128,927 | 10,772 | 29,666 | 6,058 | 105,502 |
| 25 | | | | | | | | | | | | | |
| 26 | Total Demand-Related Costs @ Equalized ROR | | 39,319,111 | 24,488,318 | 7,856,330 | 70,313 | 93,222 | 863 | 1,414,002 | 2,867,391 | 689,023 | 65,939 | 1,773,710 |
| 27 | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 | Incremental Return @ Proposed Rates | | 4,726,972 | 3,142,761 | 1,027,672 | 8,581 | 11,143 | (1,068) | 131,961 | 125,547 | 79,256 | 6,005 | 195,115 |
| 30 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Incremental Income Taxes | | 1,706,909 | 1,134,850 | 371,092 | 3,099 | 4,024 | (386) | 47,651 | 45,335 | 28,619 | 2,168 | 70,456 |
| 31 | | | | | | | | | | | | | |
| 32 | Total Demand-Related Costs @ Proposed Rates | | 39,319,111 | 23,985,828 | 8,670,868 | 72,954 | 95,152 | 11,025 | 1,107,647 | 2,997,672 | 685,076 | 51,278 | 1,641,612 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| SUMMARY OF COMMODITY COSTS | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 1,063,788 | 596,443 | 202,597 | 1,658 | 2,568 | 14 | 33,398 | 121,300 | 18,889 | 2,180 | 84,740 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 51,812 | 24,899 | 13,417 | 93 | 135 | 61 | 364 | 8,213 | 949 | 46 | 3,634 |
| 4 | O&M Expenses | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 63,914 | 35,830 | 12,171 | 100 | 154 | 1 | 2,006 | 7,292 | 1,135 | 131 | 5,094 |
| 7 | Taxes, Other | 38,312 | 21,478 | 7,296 | 60 | 92 | 1 | 1,203 | 4,371 | 681 | 79 | 3,053 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 19,815 | 11,110 | 3,774 | 31 | 48 | 0 | 622 | 2,259 | 352 | 41 | 1,578 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 3,048 | 1,313 | 919 | 6 | 8 | 6 | (25) | 567 | 57 | 196 |
| 14 | Federal Income Taxes | 21.00% | 8,504 | 3,664 | 2,563 | 16 | 23 | 16 | (69) | 1,582 | 159 | 547 |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (6) | (4) | (2) | (0) | (0) | (0) | 0 | (1) | (0) | (0) |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 11,545 | 4,974 | 3,480 | 22 | 31 | 22 | (93) | 2,149 | 216 | 2 | 742 |
| 19 | | | | | | | | | | | | |
| 20 | Total Commodity-Related Costs | 203,012 | 108,688 | 43,668 | 334 | 506 | 85 | 4,684 | 25,902 | 3,585 | 328 | 15,233 |
| 21 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 22 | Commodity Costs (\$/Mcf) | \$ 0.00106 | \$ 0.00101 | \$ 0.00120 | \$ 0.00112 | \$ 0.00110 | \$ 0.03 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | Incremental Return @ Equalized ROR | 33,078 | 22,697 | 2,751 | 39 | 70 | (60) | 2,301 | 1,466 | 558 | 128 | 3,128 |
| 26 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Incremental Income Taxes | 11,945 | 8,196 | 993 | 14 | 25 | (22) | 831 | 530 | 202 | 46 | 1,129 |
| 27 | | | | | | | | | | | | |
| 28 | Total Commodity-Related Costs @ Equalized ROR | 248,035 | 139,581 | 47,412 | 388 | 601 | 3 | 7,816 | 27,898 | 4,344 | 501 | 19,490 |
| 29 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 30 | Commodity Costs (\$/Mcf) | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | Incremental Return @ Proposed Rates | 33,078 | 20,110 | 6,945 | 53 | 80 | (8) | 724 | 2,137 | 538 | 52 | 2,448 |
| 34 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Incremental Income Taxes | 11,945 | 7,262 | 2,508 | 19 | 29 | (3) | 261 | 772 | 194 | 19 | 884 |
| 35 | | | | | | | | | | | | |
| 36 | Total Commodity-Related Costs @ Proposed Rates | 248,035 | 136,060 | 53,120 | 407 | 615 | 74 | 5,669 | 28,811 | 4,317 | 399 | 18,564 |
| 37 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 38 | Commodity Costs (\$/Mcf) | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.03 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|----------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| TOTAL COST OF SERVICE | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 248,709,963 | 178,037,233 | 40,157,628 | 316,285 | 377,361 | 63,458 | 6,099,971 | 12,318,737 | 3,685,574 | 309,886 | 7,343,829 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 12,113,420 | 7,700,796 | 2,785,643 | 18,251 | 20,711 | 17,226 | 1,893 | 1,138,963 | 186,333 | 1,133 | 242,472 |
| 4 | O&M Expenses | 21,306,678 | 16,841,682 | 2,931,068 | 22,374 | 25,366 | 6,637 | 317,114 | 607,333 | 170,351 | 14,985 | 369,768 |
| 5 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 14,558,833 | 10,433,962 | 2,300,624 | 17,930 | 21,336 | 3,825 | 364,563 | 737,691 | 220,899 | 18,555 | 439,446 |
| 7 | Taxes, Other | 9,064,021 | 6,549,115 | 1,422,067 | 11,066 | 13,117 | 2,420 | 218,863 | 440,911 | 132,187 | 11,116 | 263,158 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 4,532,471 | 3,262,058 | 725,314 | 5,675 | 6,727 | 1,198 | 108,884 | 219,773 | 66,553 | 5,559 | 130,730 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 722,147 | 422,826 | 196,263 | 1,198 | 1,332 | 1,527 | (10,192) | 87,560 | 11,410 | (422) | 10,644 |
| 14 | Federal Income Taxes | 2,014,790 | 1,179,684 | 547,574 | 3,342 | 3,716 | 4,260 | (28,435) | 244,293 | 31,834 | (1,176) | 29,698 |
| 15 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | (1,500) | (878) | (408) | (2) | (3) | (3) | 21 | (182) | (24) | 1 | (22) |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 2,735,437 | 1,601,632 | 743,429 | 4,538 | 5,046 | 5,783 | (38,605) | 331,672 | 43,220 | (1,597) | 40,320 |
| 19 | | | | | | | | | | | | |
| 20 | Total Cost of Service @ Realized ROR | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | 7,733,635 | 6,506,575 | 418,936 | 6,989 | 9,403 | (12,162) | 484,884 | (155,927) | 107,776 | 23,595 | 343,566 |
| 24 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Incremental Income Taxes | 2,792,614 | 2,349,523 | 151,278 | 2,524 | 3,395 | (4,392) | 175,092 | (56,305) | 38,918 | 8,520 | 124,062 |
| 26 | | | | | | | | | | | | |
| 27 | Total Cost of Service @ Equalized ROR | 70,327,557 | 52,004,526 | 10,754,723 | 83,671 | 98,374 | 19,339 | 1,523,803 | 3,044,336 | 899,684 | 76,309 | 1,822,792 |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Incremental Return @ Proposed Rates | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | 0 | 103,052 | 6,048 | 185,464 |
| 31 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Incremental Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | 0 | 37,212 | 2,184 | 66,971 |
| 32 | | | | | | | | | | | | |
| 33 | Total Cost of Service @ Proposed Rates | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|------------------|-------------|-------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF GROSS PLANT IN SERVICE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 152,535 | 5.1 | PTD Plant | 61,645 | 90,208 | 682 |
| 85 | 39000 | Structures & Improvements | 2,162,577 | 5.1 | PTD Plant | 873,975 | 1,278,935 | 9,667 |
| 86 | 39001 | Structures Frame | - | 99.0 | - | - | - | - |
| 87 | 39002 | Structures-Brick | - | 99.0 | - | - | - | - |
| 88 | 39003 | Improvements | 1,513 | 5.1 | PTD Plant | 611 | 895 | 7 |
| 89 | 39004 | Air Conditioning Equipment | 36,577 | 5.1 | PTD Plant | 14,782 | 21,631 | 163 |
| 90 | 39009 | Improvement to Leased Premises | 39,013 | 5.1 | PTD Plant | 15,767 | 23,072 | 174 |
| 91 | 39100 | Office Furniture & Equipment | 483,975 | 5.1 | PTD Plant | 195,592 | 286,220 | 2,163 |
| 92 | 39102 | Remittance Processing Equip | - | 7.7 | Payroll less A&G | - | - | - |
| 93 | 39103 | Office Machines | - | 7.7 | Payroll less A&G | - | - | - |
| 94 | 39200 | Transportation Equipment | 320,552 | 7.7 | Payroll less A&G | 224,638 | 95,567 | 347 |
| 95 | 39201 | Trucks | - | 99.0 | - | - | - | - |
| 96 | 39202 | Trailers | - | 99.0 | - | - | - | - |
| 97 | 39300 | Stores Equipment | 15,268 | 5.1 | PTD Plant | 6,170 | 9,029 | 68 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 3,987,605 | 5.1 | PTD Plant | 1,611,535 | 2,358,246 | 17,824 |
| 99 | 39500 | Laboratory Equipment | 12,933 | 5.1 | PTD Plant | 5,227 | 7,649 | 58 |
| 100 | 39600 | Power Operated Equipment | 28,786 | 5.1 | PTD Plant | 11,634 | 17,024 | 129 |
| 101 | 39603 | Ditchers | 0 | 5.1 | PTD Plant | - | - | - |
| 102 | 39604 | Backhoes | 12,569.21 | 5.1 | PTD Plant | 5,080 | 7,433 | 56 |
| 103 | 39605 | Welders | 0 | 5.1 | PTD Plant | - | - | - |
| 104 | 39700 | Communication Equipment | 670,634 | 7.7 | Payroll less A&G | 469,971 | 199,938 | 726 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 0 | 99.0 | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 250,007 | 5.1 | PTD Plant | 101,037 | 147,853 | 1,118 |
| 107 | 39800 | Miscellaneous Equipment | 281,078 | 7.7 | Payroll less A&G | 196,975 | 83,798 | 304 |
| 108 | 39900 | Other Tangible Property | 0 | 5.1 | PTD Plant | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 47,499 | 5.1 | PTD Plant | 19,196 | 28,091 | 212 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 15,235 | 5.1 | PTD Plant | 6,157 | 9,010 | 68 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 679,511 | 5.1 | PTD Plant | 274,615 | 401,859 | 3,037 |
| 112 | 39904 | Other Tang. Property - CPU | - | 99.0 | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 1,125,081 | 5.1 | PTD Plant | 454,686 | 665,366 | 5,029 |
| 115 | 39907 | Other Tang. Property - PC Software | 71,326 | 5.1 | PTD Plant | 28,825 | 42,182 | 319 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | - | 5.1 | PTD Plant | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | - | 99.0 | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | - | 99.0 | - | - | - | - |
| 119 | | | | | | | | |
| 120 | | Total General Plant | 10,394,275 | | | 4,578,117 | 5,774,006 | 42,152 |
| 121 | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | 381,678,886 | | | 151,996,796 | 228,009,425 | 1,672,664 |
| 123 | | | | | | | | |
| 124 | | Shared Services General Office: | 5,966,805 | 6.1 | General Plant | 2,628,056 | 3,314,552 | 24,197 |
| 125 | | Shared Services Customer Support: | 6,123,146 | 6.1 | General Plant | 2,696,915 | 3,401,399 | 24,831 |
| 126 | | Colorado-Kansas General Office: | 623,237 | 6.1 | General Plant | 274,502 | 346,207 | 2,527 |
| 127 | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE | 394,392,074 | | | 157,596,270 | 235,071,584 | 1,724,220 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | (25,000) | 5.1 | PTD Plant | (10,103) | (14,785) | (112) |
| 4 | 30200 | Franchises & Consents | 15,036 | 5.1 | PTD Plant | 6,077 | 8,892 | 67 |
| 5 | 30300 | Misc Intangible Plant | (10,081) | 5.1 | PTD Plant | (4,074) | (5,962) | (45) |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | (20,045) | | | (8,101) | (11,855) | (90) |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33210 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33220 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | - | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 476,535 | 2.0 | Demand | - | 476,535 | - |
| 25 | 35100 | Structures and Improvements | 98,143 | 2.0 | Demand | - | 98,143 | - |
| 26 | 35120 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35140 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 582,056 | 2.0 | Demand | - | 582,056 | - |
| 30 | 35210 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35220 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35230 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35220 | Reservoirs | 36,515 | 2.0 | Demand | - | 36,515 | - |
| 35 | 35300 | Pipelines | 520,570 | 2.0 | Demand | - | 520,570 | - |
| 36 | 35400 | Compressor Station Equipment | 1,207,390 | 2.0 | Demand | - | 1,207,390 | - |
| 37 | 35500 | Meas & Reg. Equipment | 220,011 | 2.0 | Demand | - | 220,011 | - |
| 38 | 35600 | Purification Equipment | 288,382 | 2.0 | Demand | - | 288,382 | - |
| 39 | 35700 | Other Equipment | 125,321 | 2.0 | Demand | - | 125,321 | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 3,554,924 | | | 0 | 3,554,924 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|---|--------------|-----------------|----------------|-------------|------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 85 | 39000 | Structures & Improvements | 532,186 | 6.1 | General Plant | 234,399 | 295,629 | 2,158 |
| 86 | 39030 | Improvements | 621 | 6.1 | General Plant | 274 | 345 | 3 |
| 87 | 39040 | Air Conditioning Equipment | 2,440 | 6.1 | General Plant | 1,075 | 1,355 | 10 |
| 88 | 39090 | Improvement to Leased Premises | 23,162 | 6.1 | General Plant | 10,202 | 12,866 | 94 |
| 89 | 39100 | Office Furniture & Equipment | 328,313 | 6.1 | General Plant | 144,604 | 182,378 | 1,331 |
| 90 | 39130 | Remittance Processing Equip | (2,256) | 6.1 | General Plant | (993) | (1,253) | (9) |
| 91 | 39200 | Transportation Equipment | 285,112 | 6.1 | General Plant | 125,577 | 158,379 | 1,156 |
| 92 | 39300 | Stores Equipment | 1,506 | 6.1 | General Plant | 663 | 837 | 6 |
| 93 | 39400 | Tools & Shop Equipment | 1,743,767 | 6.1 | General Plant | 768,035 | 968,660 | 7,071 |
| 94 | 39500 | Laboratory Equipment | 10,242 | 6.1 | General Plant | 4,511 | 5,689 | 42 |
| 95 | 39600 | Power Operated Equipment | (99,407) | 6.1 | General Plant | (43,783) | (55,220) | (403) |
| 96 | 39630 | Ditchers | (42,312) | 6.1 | General Plant | (18,636) | (23,505) | (172) |
| 97 | 39640 | Backhoes | (66,401) | 6.1 | General Plant | (29,246) | (36,886) | (269) |
| 98 | 39650 | Welders | (12,383) | 6.1 | General Plant | (5,454) | (6,879) | (50) |
| 99 | 39700 | Communication Equipment | 421,728 | 6.1 | General Plant | 185,749 | 234,270 | 1,710 |
| 100 | 39710 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 101 | 39720 | Communication Equipment - Fixed Radios | 126,886 | 6.1 | General Plant | 55,886 | 70,485 | 515 |
| 102 | 39750 | Communication Equip. - Telemetry | - | 99.0 | - | - | - | - |
| 103 | 39800 | Miscellaneous Equipment | 70,531 | 6.1 | General Plant | 31,065 | 39,180 | 286 |
| 104 | 39900 | Other Tangible Property | (3,220) | 6.1 | General Plant | (1,418) | (1,789) | (13) |
| 105 | 39910 | Other Tangible Property - Servers - H/W | 23,646 | 6.1 | General Plant | 10,415 | 13,136 | 96 |
| 106 | 39920 | Other Tangible Property - Servers - S/W | 4,354 | 6.1 | General Plant | 1,918 | 2,419 | 18 |
| 107 | 39930 | Other Tangible Property - Network - H/W | 255,561 | 6.1 | General Plant | 112,561 | 141,964 | 1,036 |
| 108 | 39950 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 109 | 39960 | Other Tang. Property - PC Hardware | 558,626 | 6.1 | General Plant | 246,044 | 310,316 | 2,265 |
| 110 | 39970 | Other Tang. Property - PC Software | 39,382 | 6.1 | General Plant | 17,346 | 21,877 | 160 |
| 111 | 39980 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 112 | | Retirement Work in Progress | 26,625 | 6.1 | General Plant | 11,727 | 14,790 | 108 |
| 113 | | | | | | | | |
| 114 | | Total General Plant | 4,228,711 | | | 1,862,519 | 2,349,043 | 17,149 |
| 115 | | | | | | | | |
| 116 | | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | | | 45,108,585 | 68,935,320 | 495,468 |
| 117 | | | | | | | | |
| 118 | | Shared Services General Office: | 2,863,303 | 6.1 | General Plant | 1,261,130 | 1,590,561 | 11,612 |
| 119 | | Shared Services Customer Support: | 2,046,327 | 6.1 | General Plant | 901,297 | 1,136,732 | 8,298 |
| 120 | | Colorado-Kansas General Office: | 354,441 | 6.1 | General Plant | 156,112 | 196,891 | 1,437 |
| 121 | | | | | | | | |
| 122 | | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | | | 47,427,125 | 71,859,504 | 516,816 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------|--------------|----------|-----------------------|--------------|--------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF OTHER RATE BASE | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Rate Base Additions: | | | | | | |
| 2 | | | | | | | |
| 3 | Construction Work in Progress | 11,110,143 | 4.3 | Distribution Plant | 4,512,018 | 6,548,220 | 49,905 |
| 4 | Materials and Supplies | 0 | 99.0 | - | - | - | - |
| 5 | Gas Storage Inventory | 8,179,691 | 2.0 | Demand | - | 8,179,691 | - |
| 6 | Prepayments - KS Direct | 1,406,259 | 9.3 | O&M Expenses less A&G | 439,103 | 963,470 | 3,686 |
| 7 | Cash Working Capital | 0 | 99.0 | - | - | - | - |
| 8 | | | | | | | |
| 9 | Total Rate Base Additions | 20,696,093 | | | 4,951,121 | 15,691,381 | 53,591 |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | Rate Base Deductions: | | | | | | |
| 13 | | | | | | | |
| 14 | Customer Advances | (623,571) | 1.0 | Customer | (623,571) | - | - |
| 15 | Customer Deposits | (842,605) | 1.0 | Customer | (842,605) | - | - |
| 16 | ADIT - KS Direct | (26,427,412) | 6.0 | Total Plant | (10,560,206) | (15,751,670) | (115,536) |
| 17 | Regulatory Liability | (18,681,171) | 6.0 | Total Plant | (7,464,863) | (11,134,637) | (81,671) |
| 18 | | | | | | | |
| 19 | Total Rate Base Deductions | (46,574,760) | | | (19,491,246) | (26,886,306) | (197,208) |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | TOTAL OTHER RB | (25,878,667) | | | (14,540,125) | (11,194,926) | (143,616) |
| 23 | | | | | | | |
| 24 | Interest on Customer Deposits | 22,919 | 1.0 | Customer | 22,919 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|-----------------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF O&M EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 144 | | Administrative & General: | | | | | | |
| 145 | | Operation | | | | | | |
| 146 | 9200 | Administrative and General Salaries | 76,526 | 7.7 | Payroll less A&G | 53,629 | 22,815 | 83 |
| 147 | 9210 | Office Supplies and Expenses | 17,100 | 5.1 | PTD Plant | 6,911 | 10,113 | 76 |
| 148 | 9220 | Administrative Expenses Transferred - Credit | 9,344,287 | 7.7 | Payroll less A&G | 6,548,339 | 2,785,833 | 10,115 |
| 149 | 9230 | Outside Services Employed | 98,841 | 7.7 | Payroll less A&G | 69,267 | 29,468 | 107 |
| 150 | 9240 | Property Insurance | 103,247 | 5.1 | PTD Plant | 41,726 | 61,060 | 462 |
| 151 | 9250 | Injuries and Damages | 38,883 | 5.1 | PTD Plant | 15,714 | 22,995 | 174 |
| 152 | 9260 | Employee Pensions and Benefits | 2,181,386 | 7.7 | Payroll less A&G | 1,528,683 | 650,341 | 2,361 |
| 153 | 9270 | Franchise Requirements | 0 | 5.1 | PTD Plant | - | - | - |
| 154 | 9280 | Regulatory Commission Expenses | 365,263 | 7.7 | Payroll less A&G | 255,971 | 108,897 | 395 |
| 155 | 930.1 | General Advertising Expenses | 0 | 99.0 | - | - | - | - |
| 156 | 930.2 | Miscellaneous General Expense | 97,107 | 7.7 | Payroll less A&G | 68,051 | 28,951 | 105 |
| 157 | 9310 | Rents | 0 | 99.0 | - | - | - | - |
| 158 | | Maintenance | | | | | | |
| 159 | 9320 | Maintenance of General Plant | 0 | 99.0 | - | - | - | - |
| 160 | | Total A&G | 12,322,640 | | | 8,588,290 | 3,720,472 | 13,878 |
| 161 | | | | | | | | |
| 162 | | Adjustments to Operations and Maintenance Expenses: | | | | | | |
| 163 | | Labor-Related | (717,073) | 9.3 | O&M Expenses less A&G | (223,905) | (491,288) | (1,880) |
| 164 | | Promotion | (32,472) | 9.3 | O&M Expenses less A&G | (10,139) | (22,248) | (85) |
| 165 | | Rate Case - Related | (365,263) | 9.3 | O&M Expenses less A&G | (114,053) | (250,253) | (957) |
| 166 | | O&M - Related | (71,654) | 9.3 | O&M Expenses less A&G | (22,374) | (49,092) | (188) |
| 167 | | Total Adjustments to Operations and Maintenance Expenses | (1,186,462) | | | (370,471) | (812,880) | (3,110) |
| 168 | | | | | | | | |
| 169 | | TOTAL O&M EXPENSE | 21,306,678 | | | 11,393,546 | 9,875,704 | 37,428 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|------------------------------------|-----------|----------|----------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Production & Gathering: | | | | | | |
| 2 | Operation | | | | | | |
| 3 | Op., Sup., & Eng. | - | 99.0 | - | - | - | - |
| 4 | Production Maps & Records | - | 99.0 | - | - | - | - |
| 5 | Field Lines Expenses | - | 99.0 | - | - | - | - |
| 6 | Field Compressor Station Expense | - | 99.0 | - | - | - | - |
| 7 | Field Compressor Sta. Fuel & Pwr. | - | 99.0 | - | - | - | - |
| 8 | Field Meas. & Regul. Station Exp | - | 99.0 | - | - | - | - |
| 9 | Purification Expense | - | 99.0 | - | - | - | - |
| 10 | Other Expenses | - | 99.0 | - | - | - | - |
| 11 | Maintenance | | | | | | |
| 12 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 13 | Structures and Improvements | - | 99.0 | - | - | - | - |
| 14 | Field Line Maintenance | - | 99.0 | - | - | - | - |
| 15 | Compressor Station Equip. Maint. | - | 99.0 | - | - | - | - |
| 16 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 17 | Purification Equipment Maintenance | - | 99.0 | - | - | - | - |
| 18 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 19 | Gas Processed By Others | - | 99.0 | - | - | - | - |
| 20 | Total Production & Gathering | - | | | - | - | - |
| 21 | | | | | | | |
| 22 | Other Gas Supply Expenses: | | | | | | |
| 23 | Wellhead Purchases | - | 99.0 | - | - | - | - |
| 24 | Field Line Purchases | - | 99.0 | - | - | - | - |
| 25 | Transmission Line Purchases | - | 99.0 | - | - | - | - |
| 26 | City Gate Purchases | - | 99.0 | - | - | - | - |
| 27 | Other Gas Purchases | - | 99.0 | - | - | - | - |
| 28 | Exchange Gas | - | 99.0 | - | - | - | - |
| 29 | Purchased Gas Expenses | - | 99.0 | - | - | - | - |
| 30 | Storage Gas Withdrawal | - | 99.0 | - | - | - | - |
| 31 | Company Used Gas | - | 99.0 | - | - | - | - |
| 32 | Other Gas Supply Expenses | - | 99.0 | - | - | - | - |
| 33 | Total Other Gas Supply Expenses | - | | | 0 | 0 | 0 |
| 34 | | | | | | | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------------|-----------|----------|---------------------------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 35 | Underground Storage: | | | | | | |
| 36 | Operation | | | | | | |
| 37 | Op., Sup., & Eng. | 61,394 | 2.0 | Demand | - | 61,394 | - |
| 38 | Maps & Records | 0 | 99.0 | - | - | - | - |
| 39 | Wells Expense | 0 | 99.0 | - | - | - | - |
| 40 | Lines Expense | 0 | 99.0 | - | - | - | - |
| 41 | Compressor Station Expense | 0 | 99.0 | - | - | - | - |
| 42 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 43 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 44 | Purification Expenses | 0 | 99.0 | - | - | - | - |
| 45 | Exploration & Development | 0 | 99.0 | - | - | - | - |
| 46 | Gas Losses | 0 | 99.0 | - | - | - | - |
| 47 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 48 | Storage Well Royalties | 0 | 99.0 | - | - | - | - |
| 49 | Rents | 0 | 99.0 | - | - | - | - |
| 50 | Maintenance | | | | | | |
| 51 | Maint. Sup., & Eng. | 0 | 99.0 | - | - | - | - |
| 52 | Structures and Improvements | 0 | 99.0 | - | - | - | - |
| 53 | Reservoirs & Wells Maintenance | 0 | 99.0 | - | - | - | - |
| 54 | Line Maintenance | 0 | 99.0 | - | - | - | - |
| 55 | Compressor Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 56 | Meas. & Regul. Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 57 | Purification Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 58 | Other Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 59 | Total Underground Storage Expense | 61,394 | | | 0 | 61,394 | 0 |
| 60 | | | | | | | |
| 61 | Transmission: | | | | | | |
| 62 | Operation | | | | | | |
| 63 | Op., Sup., & Eng. | 1,686 | 7.3 | Transmission O&M Expenses | - | 1,686 | - |
| 64 | System Control & Load Dispatching | 0 | 99.0 | - | - | - | - |
| 65 | Communication Systems Expense | 0 | 99.0 | - | - | - | - |
| 66 | Compressor Station Labor Expense | 0 | 99.0 | - | - | - | - |
| 67 | Compressor Station Fuel Gas | 0 | 99.0 | - | - | - | - |
| 68 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 69 | Mains Expense | 0 | 99.0 | - | - | - | - |
| 70 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 71 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 72 | LDC Payment | 0 | 99.0 | - | - | - | - |
| 73 | LDC Payment - A&G | 0 | 99.0 | - | - | - | - |
| 74 | Rents | 0 | 99.0 | - | - | - | - |
| 75 | Maintenance | | | | | | |
| 76 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 77 | Structures & Improvements | - | 99.0 | - | - | - | - |
| 78 | Mains | - | 99.0 | - | - | - | - |
| 79 | Compressor Station Equip Maint | - | 99.0 | - | - | - | - |
| 80 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 81 | Communication Equipment Maintenance | - | 99.0 | - | - | - | - |
| 82 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 83 | Total Transmission Expense | 1,686 | | | - | 1,686 | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|---------------------------|------------|------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 84 | | | | | | | |
| 85 | Distribution: | | | | | | |
| 86 | Operation | | | | | | |
| 87 | Supervision & Eng. | 13,387,892 | 7.5 | Distribution O&M Expenses | 2,186,839 | 11,160,303 | 40,749 |
| 88 | Distribution Load Dispatching | - | 99.0 | - | - | - | - |
| 89 | Compressor Station Labor and Expenses | - | 99.0 | - | - | - | - |
| 90 | Mains and Services Expenses | - | 99.0 | - | - | - | - |
| 91 | Measuring and Regulating Station Expenses - General | - | 99.0 | - | - | - | - |
| 92 | Measuring and Regulating Station Expenses - Industrial | - | 99.0 | - | - | - | - |
| 93 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | - | 99.0 | - | - | - | - |
| 94 | Meter and House Regulator Expenses | - | 99.0 | - | - | - | - |
| 95 | Customer Installations Expenses | - | 99.0 | - | - | - | - |
| 96 | Other Expenses | - | 99.0 | - | - | - | - |
| 97 | Rents | - | 99.0 | - | - | - | - |
| 98 | Maintenance | | | | | | |
| 99 | Maintenance Supervision and Engineering | - | 99.0 | - | - | - | - |
| 100 | Maintenance of Structures and Improvements | - | 99.0 | - | - | - | - |
| 101 | Maintenance of Mains | - | 99.0 | - | - | - | - |
| 102 | Maintenance of compressor station equipment | - | 99.0 | - | - | - | - |
| 103 | Maint. of Measuring and Regulating Station Equip. - General | - | 99.0 | - | - | - | - |
| 104 | Maint. of Measuring and Regulating Station Equip. - Industrial | - | 99.0 | - | - | - | - |
| 105 | Maint. of Measuring and Regulating Station Equip. - City Gate | - | 99.0 | - | - | - | - |
| 106 | Maintenance of Services | - | 99.0 | - | - | - | - |
| 107 | Maintenance of Meters and House Regulators | - | 99.0 | - | - | - | - |
| 108 | Maintenance of Other Equipment | - | 99.0 | - | - | - | - |
| 109 | Total Distribution | 13,387,892 | | | 2,186,839 | 11,160,303 | 40,749 |
| 110 | | | | | | | |
| 111 | Customer Accounts | | | | | | |
| 112 | Supervision | 24,008,719 | 1.0 | Customer | 24,008,719 | - | - |
| 113 | Meter Reading | - | 99.0 | - | - | - | - |
| 114 | Customer Rec. & Collections | - | 99.0 | - | - | - | - |
| 115 | Uncollectible Accounts | - | 99.0 | - | - | - | - |
| 116 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 117 | Total Customer Accounts Expense | 24,008,719 | | | 24,008,719 | - | - |
| 118 | | | | | | | |
| 119 | Customer Service and Information | | | | | | |
| 120 | Supervision | 65,266 | 1.0 | Customer | 65,266 | - | - |
| 121 | Customer Assistance | - | 99.0 | - | - | - | - |
| 122 | Information & Instruction | - | 99.0 | - | - | - | - |
| 123 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 124 | Total Customer Service & Info Expense | 65,266 | | | 65,266 | - | - |
| 125 | | | | | | | |
| 126 | Sales | | | | | | |
| 127 | Supervision | 120,701 | 1.0 | Customer | 120,701 | - | - |
| 128 | Demonstration & Selling | - | 99.0 | - | - | - | - |
| 129 | Advertising | - | 99.0 | - | - | - | - |
| 130 | Misc. Sales Expense | - | 99.0 | - | - | - | - |
| 131 | Total Sales Expense | 120,701 | | | 120,701 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|------------------|------------|------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 132 | | | | | | | |
| 133 | Administrative & General: | | | | | | |
| 134 | Operation | | | | | | |
| 135 | Administrative and General Salaries | 52,391,299 | 7.7 | Payroll less A&G | 36,715,054 | 15,619,534 | 56,710 |
| 136 | Office Supplies and Expenses | - | 99.0 | - | - | - | - |
| 137 | Administrative Expenses Transferred - Customer Support | - | 99.0 | - | - | - | - |
| 138 | Administrative Expenses Transferred - General | - | 99.0 | - | - | - | - |
| 139 | Outside Services Employed | - | 99.0 | - | - | - | - |
| 140 | Property Insurance | - | 99.0 | - | - | - | - |
| 141 | Injuries and Damages | - | 99.0 | - | - | - | - |
| 142 | Employee Pensions and Benefits | - | 99.0 | - | - | - | - |
| 143 | Regulatory Commission Expenses | - | 99.0 | - | - | - | - |
| 144 | Duplicate Charges - Credit | - | 99.0 | - | - | - | - |
| 145 | General Advertising Expenses | - | 99.0 | - | - | - | - |
| 146 | Miscellaneous General Expense | - | 99.0 | - | - | - | - |
| 147 | Rents | - | 99.0 | - | - | - | - |
| 148 | Maintenance | | | | | | |
| 149 | Maintenance of General Plant | - | 99.0 | - | - | - | - |
| 150 | Total A&G | 52,391,299 | | | 36,715,054 | 15,619,534 | 56,710 |
| 151 | | | | | | | |
| 152 | Other Utility Plant Related Payroll | 0 | 99.0 | - | - | - | - |
| 153 | | | | | | | |
| 154 | TOTAL O&M EXPENSES - PAYROLL | 90,036,956 | | | 63,096,580 | 26,842,917 | 97,460 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | - | 99.0 | - | - | - | - |
| 4 | 30200 | Franchises & Consents | - | 99.0 | - | - | - | - |
| 5 | 30300 | Misc Intangible Plant | - | 99.0 | - | - | - | - |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | 0 | | | 0 | 0 | 0 |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33201 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33202 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | 0 | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 7,225 | 2.0 | Demand | - | 7,225 | - |
| 25 | 35100 | Structures and Improvements | 690 | 2.0 | Demand | - | 690 | - |
| 26 | 35102 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35103 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35104 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 41,035 | 2.0 | Demand | - | 41,035 | - |
| 30 | 35201 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35202 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35203 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35211 | Storage Rights | - | 99.0 | - | - | - | - |
| 35 | 35300 | Pipelines | 22,904 | 2.0 | Demand | - | 22,904 | - |
| 36 | 35400 | Compressor Station Equipment | 57,584 | 2.0 | Demand | - | 57,584 | - |
| 37 | 35500 | Meas & Reg. Equipment | - | 2.0 | Demand | - | - | - |
| 38 | 35600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 39 | 35700 | Other Equipment | - | 99.0 | - | - | - | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 129,437 | | | 0 | 129,437 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|---|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 84 | | General: | | | | | | |
| 85 | | | | | | | | |
| 86 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 87 | 39000 | Structures & Improvements | 71,149 | 6.1 | General Plant | 31,337 | 39,523 | 289 |
| 88 | 39003 | Improvements | 50 | 6.1 | General Plant | 22 | 28 | 0 |
| 89 | 39004 | Air Conditioning Equipment | 1,203 | 6.1 | General Plant | 530 | 668 | 5 |
| 90 | 39009 | Improvement to Leased Premises | 1,510 | 6.1 | General Plant | 665 | 839 | 6 |
| 91 | 39100 | Office Furniture & Equipment | 32,281 | 6.1 | General Plant | 14,218 | 17,932 | 131 |
| 92 | 39103 | Office Furn. Copiers & Type | - | 6.1 | General Plant | - | - | - |
| 93 | 39200 | Transportation Equipment | 19,434 | 6.1 | General Plant | 8,560 | 10,796 | 79 |
| 94 | 39300 | Stores Equipment | 260 | 6.1 | General Plant | 115 | 145 | 1 |
| 95 | 39400 | Tools, Shop & Garage Equipment | 90,204 | 6.1 | General Plant | 39,730 | 50,108 | 366 |
| 96 | 39500 | Laboratory Equipment | 390 | 6.1 | General Plant | 172 | 217 | 2 |
| 97 | 39600 | Power Operated Equipment | 22 | 6.1 | General Plant | 10 | 12 | 0 |
| 98 | 39603 | Ditchers | - | 6.1 | General Plant | - | - | - |
| 99 | 39604 | Backhoes | 10 | 6.1 | General Plant | 4 | 5 | 0 |
| 100 | 39605 | Welders | - | 6.1 | General Plant | - | - | - |
| 101 | 39700 | Communication Equipment | 44,731 | 6.1 | General Plant | 19,702 | 24,848 | 181 |
| 102 | 39701 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 103 | 39702 | Communication Equipment - Fixed Radios | 16,675 | 6.1 | General Plant | 7,345 | 9,263 | 68 |
| 104 | 39800 | Miscellaneous Equipment | 18,748 | 6.1 | General Plant | 8,257 | 10,414 | 76 |
| 105 | 39900 | Other Tangible Property - Servers - H/W | - | 6.1 | General Plant | - | - | - |
| 106 | 39901 | Other Tangible Property - Servers - S/W | 6,788 | 6.1 | General Plant | 2,990 | 3,771 | 28 |
| 107 | 39902 | Other Tangible Property - Network - H/W | 2,177 | 6.1 | General Plant | 959 | 1,209 | 9 |
| 108 | 39903 | Other Tang. Property - CPU | 97,102 | 6.1 | General Plant | 42,768 | 53,940 | 394 |
| 109 | 39904 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 110 | 39905 | Other Tang. Property - PC Hardware | - | 99.0 | - | - | - | - |
| 111 | 39906 | Other Tang. Property - PC Software | 140,664 | 6.1 | General Plant | 61,955 | 78,139 | 570 |
| 112 | 39907 | Other Tang. Property - Mainframe S/W | 7,701 | 6.1 | General Plant | 3,392 | 4,278 | 31 |
| 113 | 39908 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 114 | | | | | | | | |
| 115 | | | | | | | | |
| 116 | | Total General Plant + Deficiency | 551,100 | | | 242,730 | 306,136 | 2,235 |
| 117 | | | | | | | | |
| 118 | | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | | | 5,569,093 | 8,246,184 | 61,147 |
| 119 | | | | | | | | |
| 120 | | Shared Services General Office: | 318,147 | 6.1 | General Plant | 140,126 | 176,730 | 1,290 |
| 121 | | Shared Services Customer Support: | 291,199 | 6.1 | General Plant | 128,257 | 161,761 | 1,181 |
| 122 | | Colorado-Kansas General Office: | 73,064 | 6.1 | General Plant | 32,181 | 40,587 | 296 |
| 123 | | | | | | | | |
| 124 | | TOTAL DEPRECIATION EXPENSE | 14,558,833 | | | 5,869,657 | 8,625,261 | 63,914 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--------------------------------------|-----------|----------|------------------|-----------|-----------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG- ____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Taxes Other Than Income | | | | | | |
| 2 | | | | | | | |
| 3 | Non Revenue Related: | | | | | | |
| 4 | Payroll Related | 399,483 | 7.7 | Payroll less A&G | 279,952 | 119,099 | 432 |
| 5 | Property Related | 8,089,878 | 6.0 | Total Plant | 3,232,658 | 4,821,853 | 35,368 |
| 6 | Public Service Commission Assessment | 166,187 | 6.0 | Total Plant | 66,407 | 99,053 | 727 |
| 7 | Other | 408,473 | 6.0 | Total Plant | 163,223 | 243,464 | 1,786 |
| 8 | Total Non Revenue Related: | 9,064,021 | | | 3,742,240 | 5,283,469 | 38,312 |
| 9 | | | | | | | |
| 10 | Revenue Related: | | | | | | |
| 11 | State Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 12 | Local Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 13 | Other | 0 | 99.0 | - | - | - | - |
| 14 | Total Revenue Related: | 0 | | | 0 | 0 | 0 |
| 15 | | | | | | | |
| 16 | Total Taxes, Other Than Income | 9,064,021 | | | 3,742,240 | 5,283,469 | 38,312 |
| 17 | | | | | | | |
| 18 | Allowance for Step Rate | (1,500) | 11.0 | Taxable Income | (563) | (930) | (6) |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | 6.0 | Total Plant | 1,811,143 | 2,701,512 | 19,815 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------|-------------|----------|----------|------------|-------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| SUMMARY OF CLASSIFICATION | | | | | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| 5 | | \$ | Factor | Basis | \$ | \$ | \$ |
| 6 | | | | | | | |
| 7 | Operating Revenues | 59,801,309 | | | 26,713,067 | 32,885,230 | 203,012 |
| 8 | | | | | | | |
| 9 | Operating Expenses: | | | | | | |
| 10 | | | | | | | |
| 11 | Operating & Maintenance | 21,306,678 | | | 11,393,546 | 9,875,704 | 37,428 |
| 12 | Interest on Customer Deposits | 22,919 | | | 22,919 | 0 | 0 |
| 13 | Depreciation & Amortization | 14,558,833 | | | 5,869,657 | 8,625,261 | 63,914 |
| 14 | Taxes Other Than Income | 9,064,021 | | | 3,742,240 | 5,283,469 | 38,312 |
| 15 | | | | | | | |
| 16 | Total Operating Expenses | 44,952,451 | | | 21,028,362 | 23,784,434 | 139,655 |
| 17 | | | | | | | |
| 18 | Income Before Taxes | 14,848,858 | | | 5,684,705 | 9,100,796 | 63,357 |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | | | 1,811,143 | 2,701,512 | 19,815 |
| 21 | | | | | | | |
| 22 | Income Taxes: | 10,316,387 | | | | | |
| 23 | | | | | | | |
| 24 | State Income Taxes | 722,147 | 7.00% | | 271,149 | 447,950 | 3,048 |
| 25 | Federal Income Taxes | 2,014,790 | 21.00% | | 756,507 | 1,249,780 | 8,504 |
| 26 | Total Deferred Income Taxes | 0 | | | 0 | 0 | 0 |
| 27 | Step Rate Adjustment | (1,500) | | | (563) | (930) | (6) |
| 28 | | | | | | | |
| 29 | Total Income Taxes | 2,735,437 | | | 1,027,093 | 1,696,799 | 11,545 |
| 30 | | | | | | | |
| 31 | Net Income | 12,113,420 | | | 4,657,612 | 7,403,997 | 51,812 |
| 32 | | | | | | | |
| 33 | Total Rate Base | 248,709,963 | | | 95,629,021 | 152,017,154 | 1,063,788 |
| 34 | | | | | | | |
| 35 | Rate of Return | 4.8705% | | | 4.8705% | 4.8705% | 4.8705% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | |
|--|------------------------|--------|------------------|-------------|-------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | |
| CLASSIFICATION FACTORS | | | | | | |
| | | | Total Company | Customer | Demand | Commodity |
| | Input | Values | 1 | 1 | 0 | 0 |
| 1.0 | Customer | % | 100.0000% | 100.0000% | 0.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 1 | 0 |
| 2.0 | Demand | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 0 | 1 |
| 3.0 | Commodity | % | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | Input | Values | 1.00 | 0.00 | 0.19 | 0.81 |
| 3.5 | Storage | % | 100.0000% | 0.0000% | 19.2181% | 80.7819% |
| | Input | Values | 184,344,842 | 107,018,107 | 77,326,736 | 0 |
| 3.8 | Mains (zero-intercept) | % | 100.0000% | 58.0532% | 41.9468% | 0.0000% |
| | Input | Values | 1.00000 | 0.00000 | 0.53469 | 0.46531 |
| 4.0 | Mains (load factor) | % | 100.0000% | 0.0000% | 53.4693% | 46.5307% |
| | Internally Generated | Values | 197,672,639 | 53,770,226 | 144,242,286 | -339,872 |
| 4.1 | Mains & Services | % | 100.0000% | 27.2017% | 72.9703% | -0.1719% |
| | Internally Generated | Values | 362,954,687 | 147,402,078 | 213,922,280 | 1,630,329 |
| 4.3 | Distribution Plant | % | 100.0000% | 40.6117% | 58.9391% | 0.4492% |
| | Internally Generated | Values | 394,392,074 | 157,596,270 | 235,071,584 | 1,724,220 |
| 5.0 | Gross Plant | % | 100.0000% | 39.9593% | 59.6035% | 0.4372% |
| | Internally Generated | Values | 364,733,809 | 147,402,078 | 215,701,402 | 1,630,329 |
| 5.1 | PTD Plant | % | 100.0000% | 40.4136% | 59.1394% | 0.4470% |
| | Internally Generated | Values | 371,243,533 | 147,402,078 | 222,211,126 | 1,630,329 |
| 5.4 | P, S, T & D Plant | % | 100.0000% | 39.7050% | 59.8559% | 0.4392% |

| | | | | | | |
|------|---|--------|-------------|--------------|-------------|-----------|
| | Internally Generated | Values | 274,588,630 | 110,169,145 | 163,212,080 | 1,207,404 |
| 5.7 | Net Plant | % | 100.0000% | 40.1215% | 59.4388% | 0.4397% |
| | Internally Generated | Values | 394,392,074 | 157,596,270 | 235,071,584 | 1,724,220 |
| 6.0 | Total Plant | % | 100.0000% | 39.9593% | 59.6035% | 0.4372% |
| | Internally Generated | Values | 10,394,275 | 4,578,117 | 5,774,006 | 42,152 |
| 6.1 | General Plant | % | 100.0000% | 44.0446% | 55.5499% | 0.4055% |
| | Internally Generated | Values | 2,451 | 0 | 2,451 | 0 |
| 7.3 | Transmission O&M Expenses | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Internally Generated | Values | 7,478,064 | 1,221,501 | 6,233,802 | 22,761 |
| 7.5 | Distribution O&M Expenses | % | 100.0000% | 16.3345% | 83.3612% | 0.3044% |
| | Internally Generated | Values | 37,645,658 | 26,381,525 | 11,223,383 | 40,749 |
| 7.7 | Payroll less A&G | % | 100.0000% | 70.0785% | 29.8132% | 0.1082% |
| | Internally Generated | Values | 21,306,678 | 11,393,546 | 9,875,704 | 37,428 |
| 9.1 | Allocated O&M Expenses | % | 100.0000% | 53.4741% | 46.3503% | 0.1757% |
| | Internally Generated | Values | 10,170,500 | 3,175,727 | 6,968,113 | 26,661 |
| 9.3 | O&M Expenses less A&G | % | 100.0000% | 31.2249% | 68.5130% | 0.2621% |
| | Internally Generated | Values | 8,489,361 | 3,512,609 | 4,940,951 | 35,800 |
| 10.0 | Other Taxes | % | 100.0000% | 41.3766% | 58.2017% | 0.4217% |
| | Internally Generated | Values | 10,316,387 | 3,873,562 | 6,399,284 | 43,542 |
| 11.0 | Taxable Income | % | 100.0000% | 37.5477% | 62.0303% | 0.4221% |
| | Internally Generated | Values | 5,228,188 | 392,682 | 4,821,913 | 13,594 |
| 11.8 | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 7.5109% | 92.2291% | 0.2600% |
| | Internally Generated | Values | 168,146,523 | (18,754,943) | 185,483,086 | 1,418,380 |
| 12.0 | Composite of Accts. 374-379 | % | 100.0000% | -11.1539% | 110.3104% | 0.8435% |
| | Internally Generated | Values | 248,709,963 | 95,629,021 | 152,017,154 | 1,063,788 |
| 13.0 | Rate Base | % | 100.0000% | 38.4500% | 61.1223% | 0.4277% |
| | Internally Generated | Values | 9,230,502 | 2,803,126 | 6,403,758 | 23,618 |
| 17.0 | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 30.3681% | 69.3761% | 0.2559% |
| | | Values | 0 | 0 | 0 | 0 |
| 99.0 | - | % | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | Intangible Plant: | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 15,018 | 13,128 | 1,545 | 7 | 3 | 9 | 60 | 101 | 139 | 7 | 20 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | 1,583 | 1,384 | 163 | 1 | 0 | 1 | 6 | 11 | 15 | 1 | 2 |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | | 16,601 | 14,512 | 1,707 | 8 | 3 | 10 | 67 | 111 | 154 | 7 | 22 |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 52 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | 272,475 | 238,179 | 28,025 | 127 | 46 | 169 | 1,094 | 1,826 | 2,526 | 121 | 362 |
| 59 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 135,433 | 118,387 | 13,930 | 63 | 23 | 84 | 544 | 908 | 1,256 | 60 | 180 |
| 60 | 37500 | Structures & Improvements | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 61 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 62 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 63 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 64 | 37600 | Mains Cathodic Protection | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 65 | 37610 | Mains - Steel | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 66 | 37620 | Mains - Plastic | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 67 | 37630 | Anode | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 68 | 37640 | Leak Clamp | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 69 | 37800 | Meas & Reg. Sta. Equip - General | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 70 | 37900 | Meas & Reg. Sta. Equip - City Gate | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 71 | 37908 | Meas & Reg. Sta. Equipment | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 72 | 38000 | Services | 2.50 | Meters/Services | 84,498,900 | 77,788,182 | 6,188,301 | 28,062 | 8,925 | 46,841 | 161,659 | 104,576 | 144,676 | 6,919 | 20,758 |
| 73 | 38100 | Meters | 4.00 | Meter Investment | 30,561,298 | 24,549,986 | 4,506,487 | 20,436 | 7,988 | 41,924 | 220,169 | 458,554 | 634,391 | 30,340 | 91,021 |
| 74 | 38200 | Meter installations | 4.10 | Meter installations | 27,875,041 | 22,422,868 | 4,116,025 | 18,665 | 7,296 | - | 201,093 | 418,823 | 579,425 | 27,712 | 83,135 |
| 75 | 38300 | House Regulators | 3.60 | Small Meter Investment | 2,019,174 | 1,853,456 | 158,467 | 719 | 208 | 1,093 | 3,287 | 734 | 1,015 | 49 | 146 |
| 76 | 38400 | House Reg. Installations | 3.60 | Small Meter Investment | 209,461 | 192,271 | 16,439 | 75 | 22 | 113 | 341 | 76 | 105 | 5 | 15 |
| 77 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 2.00 | Bills | 1,830,296 | 1,685,726 | 133,141 | 604 | 199 | 1,042 | 3,544 | 2,281 | 3,156 | 151 | 453 |
| 78 | 38700 | Other Prop. On Cust. Prem | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 79 | | | | | | | | | | | | | | | |
| 80 | | Total Distribution Plant | | | 147,402,078 | 128,849,055 | 15,160,815 | 68,750 | 24,706 | 91,267 | 591,731 | 987,778 | 1,366,550 | 65,357 | 196,070 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|----------|--|-------|----------------------|-------------|-------------|------------|--------|--------|--------|---------|-----------|-----------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 27.20 | PTD Plant - Customer | 61,645 | 53,886 | 6,340 | 29 | 10 | 38 | 247 | 413 | 572 | 27 | 82 |
| 85 | 39000 | Structures & Improvements | 27.20 | PTD Plant - Customer | 873,975 | 763,971 | 89,891 | 408 | 146 | 541 | 3,508 | 5,857 | 8,103 | 388 | 1,163 |
| 86 | 39001 | Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 87 | 39002 | Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 88 | 39003 | Improvements | 27.20 | PTD Plant - Customer | 611 | 534 | 63 | 0 | 0 | 0 | 2 | 4 | 6 | 0 | 1 |
| 89 | 39004 | Air Conditioning Equipment | 27.20 | PTD Plant - Customer | 14,782 | 12,921 | 1,520 | 7 | 2 | 9 | 59 | 99 | 137 | 7 | 20 |
| 90 | 39009 | Improvement to Leased Premises | 27.20 | PTD Plant - Customer | 15,767 | 13,782 | 1,622 | 7 | 3 | 10 | 63 | 106 | 146 | 7 | 21 |
| 91 | 39100 | Office Furniture & Equipment | 25.20 | Payroll - Cust | 195,592 | 179,828 | 14,435 | 65 | 22 | 111 | 392 | 279 | 385 | 18 | 55 |
| 92 | 39102 | Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 93 | 39103 | Office Machines | 25.20 | Payroll - Cust | 0 | - | - | - | - | - | - | - | - | - | - |
| 94 | 39200 | Transportation Equipment | 25.20 | Payroll - Cust | 224,638 | 206,534 | 16,578 | 75 | 25 | 128 | 450 | 320 | 443 | 21 | 64 |
| 95 | 39201 | Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | 39202 | Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | 39300 | Stores Equipment | 27.20 | PTD Plant - Customer | 6,170 | 5,394 | 635 | 3 | 1 | 4 | 25 | 41 | 57 | 3 | 8 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 27.20 | PTD Plant - Customer | 1,611,535 | 1,408,696 | 165,752 | 752 | 270 | 988 | 6,469 | 10,799 | 14,940 | 715 | 2,144 |
| 99 | 39500 | Laboratory Equipment | 27.20 | PTD Plant - Customer | 5,227 | 4,569 | 538 | 2 | 1 | 3 | 21 | 35 | 48 | 2 | 7 |
| 100 | 39600 | Power Operated Equipment | 27.20 | PTD Plant - Customer | 11,634 | 10,169 | 1,197 | 5 | 2 | 7 | 47 | 78 | 108 | 5 | 15 |
| 101 | 39603 | Ditchers | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 39604 | Backhoes | 27.20 | PTD Plant - Customer | 5,080 | 4,440 | 522 | 2 | 1 | 3 | 20 | 34 | 47 | 2 | 7 |
| 103 | 39605 | Welders | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 39700 | Communication Equipment | 25.20 | Payroll - Cust | 469,971 | 432,095 | 34,684 | 157 | 52 | 267 | 942 | 670 | 927 | 44 | 133 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 25.20 | Payroll - Cust | 101,037 | 92,894 | 7,457 | 34 | 11 | 57 | 203 | 144 | 199 | 10 | 29 |
| 107 | 39800 | Miscellaneous Equipment | 27.20 | PTD Plant - Customer | 196,975 | 172,182 | 20,260 | 92 | 33 | 122 | 791 | 1,320 | 1,826 | 87 | 262 |
| 108 | 39900 | Other Tangible Property | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 27.20 | PTD Plant - Customer | 19,196 | 16,780 | 1,974 | 9 | 3 | 12 | 77 | 129 | 178 | 9 | 26 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 27.20 | PTD Plant - Customer | 6,157 | 5,382 | 633 | 3 | 1 | 4 | 25 | 41 | 57 | 3 | 8 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 27.20 | PTD Plant - Customer | 274,615 | 240,050 | 28,245 | 128 | 46 | 170 | 1,102 | 1,840 | 2,546 | 122 | 365 |
| 112 | 39904 | Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 27.20 | PTD Plant - Customer | 454,686 | 397,456 | 46,766 | 212 | 76 | 282 | 1,825 | 3,047 | 4,215 | 202 | 605 |
| 115 | 39907 | Other Tang. Property - PC Software | 27.20 | PTD Plant - Customer | 28,825 | 25,197 | 2,965 | 13 | 5 | 18 | 116 | 193 | 267 | 13 | 38 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | | | | | | | | | | | | | | | |
| 120 | | Total General Plant | | | 4,578,117 | 4,046,762 | 442,076 | 2,005 | 711 | 2,784 | 16,387 | 25,449 | 35,208 | 1,684 | 5,052 |
| 121 | | | | | | | | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | | | 151,996,796 | 132,910,329 | 15,604,599 | 70,762 | 25,420 | 94,061 | 608,184 | 1,013,338 | 1,401,912 | 67,048 | 201,144 |
| 123 | | | | | | | | | | | | | | | |
| 124 | | Shared Services General Office: | 23.20 | General Plant - Cust | 2,628,056 | 2,323,033 | 253,773 | 1,151 | 408 | 1,598 | 9,407 | 14,609 | 20,211 | 967 | 2,900 |
| 125 | | Shared Services Customer Support: | 23.20 | General Plant - Cust | 2,696,915 | 2,383,900 | 260,422 | 1,181 | 419 | 1,640 | 9,653 | 14,992 | 20,741 | 992 | 2,976 |
| 126 | | Colorado-Kansas General Office: | 23.20 | General Plant - Cust | 274,502 | 242,642 | 26,507 | 120 | 43 | 167 | 983 | 1,526 | 2,111 | 101 | 303 |
| 127 | | | | | | | | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE - CUSTOMER | | | 157,596,270 | 137,859,904 | 16,145,301 | 73,214 | 26,289 | 97,466 | 628,227 | 1,044,465 | 1,444,974 | 69,107 | 207,322 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|------------------------|-------------|-------------|------------|---------|---------|-------|-----------|------------|-----------|---------|------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | |
| 210 | General: | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | |
| 212 | 38900 Land & Land Rights | 27.40 | PTD Plant - Demand | 90,208 | 54,747 | 17,564 | 157 | 211 | 2 | 3,630 | 7,387 | 1,775 | 170 | 4,566 |
| 213 | 39000 Structures & Improvements | 27.40 | PTD Plant - Demand | 1,278,935 | 776,176 | 249,016 | 2,229 | 2,987 | 30 | 51,462 | 104,728 | 25,165 | 2,407 | 64,736 |
| 214 | 39001 Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 215 | 39002 Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 216 | 39003 Improvements | 27.40 | PTD Plant - Demand | 895 | 543 | 174 | 2 | 2 | 0 | 36 | 73 | 18 | 2 | 45 |
| 217 | 39004 Air Conditioning Equipment | 27.40 | PTD Plant - Demand | 21,631 | 13,128 | 4,212 | 38 | 51 | 1 | 870 | 1,771 | 426 | 41 | 1,095 |
| 218 | 39009 Improvement to Leased Premises | 27.40 | PTD Plant - Demand | 23,072 | 14,002 | 4,492 | 40 | 54 | 1 | 928 | 1,889 | 454 | 43 | 1,168 |
| 219 | 39100 Office Furniture & Equipment | 25.40 | Payroll - Demand | 286,220 | 198,028 | 63,532 | 569 | 722 | 5 | 4,986 | 9,738 | 2,340 | 226 | 6,074 |
| 220 | 39102 Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 221 | 39103 Office Machines | 25.40 | Payroll - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 222 | 39200 Transportation Equipment | 25.40 | Payroll - Demand | 95,567 | 66,120 | 21,213 | 190 | 241 | 2 | 1,665 | 3,251 | 781 | 75 | 2,028 |
| 223 | 39201 Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 224 | 39202 Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 39300 Stores Equipment | 27.40 | PTD Plant - Demand | 9,029 | 5,480 | 1,758 | 16 | 21 | 0 | 363 | 739 | 178 | 17 | 457 |
| 226 | 39400 Tools, Shop & Garage Equipment | 27.40 | PTD Plant - Demand | 2,358,246 | 1,431,201 | 459,163 | 4,109 | 5,508 | 55 | 94,892 | 193,109 | 46,402 | 4,438 | 119,368 |
| 227 | 39500 Laboratory Equipment | 27.40 | PTD Plant - Demand | 7,649 | 4,642 | 1,489 | 13 | 18 | 0 | 308 | 626 | 151 | 14 | 387 |
| 228 | 39600 Power Operated Equipment | 27.40 | PTD Plant - Demand | 17,024 | 10,332 | 3,315 | 30 | 40 | 0 | 685 | 1,394 | 335 | 32 | 862 |
| 229 | 39603 Ditchers | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 230 | 39604 Backhoes | 27.40 | PTD Plant - Demand | 7,433 | 4,511 | 1,447 | 13 | 17 | 0 | 299 | 609 | 146 | 14 | 376 |
| 231 | 39605 Welders | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 232 | 39700 Communication Equipment | 25.40 | Payroll - Demand | 199,938 | 138,332 | 44,380 | 397 | 505 | 3 | 3,483 | 6,802 | 1,635 | 158 | 4,243 |
| 233 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | 39702 Communication Equipment - Fixed Radios | 25.40 | Payroll - Demand | 147,853 | 102,296 | 32,819 | 294 | 373 | 3 | 2,576 | 5,030 | 1,209 | 117 | 3,137 |
| 235 | 39800 Miscellaneous Equipment | 27.40 | PTD Plant - Demand | 83,798 | 50,857 | 16,316 | 146 | 196 | 2 | 3,372 | 6,862 | 1,649 | 158 | 4,242 |
| 236 | 39900 Other Tangible Property | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 237 | 39901 Other Tangible Property - Servers - H/W | 27.40 | PTD Plant - Demand | 28,091 | 17,048 | 5,469 | 49 | 66 | 1 | 1,130 | 2,300 | 553 | 53 | 1,422 |
| 238 | 39902 Other Tangible Property - Servers - S/W | 27.40 | PTD Plant - Demand | 9,010 | 5,468 | 1,754 | 16 | 21 | 0 | 363 | 738 | 177 | 17 | 456 |
| 239 | 39903 Other Tangible Property - Network - H/W | 27.40 | PTD Plant - Demand | 401,859 | 243,885 | 78,244 | 700 | 939 | 9 | 16,170 | 32,907 | 7,907 | 756 | 20,341 |
| 240 | 39904 Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 241 | 39905 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 242 | 39906 Other Tang. Property - PC Hardware | 27.40 | PTD Plant - Demand | 665,366 | 403,805 | 129,550 | 1,159 | 1,554 | 15 | 26,773 | 54,485 | 13,092 | 1,252 | 33,679 |
| 243 | 39907 Other Tang. Property - PC Software | 27.40 | PTD Plant - Demand | 42,182 | 25,600 | 8,213 | 74 | 99 | 1 | 1,697 | 3,454 | 830 | 79 | 2,135 |
| 244 | 39908 Other Tang. Property - Mainframe S/W | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 245 | 39909 Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 246 | 39924 Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 247 | | | | | | | | | | | | | | |
| 248 | Total General Plant | | | 5,774,006 | 3,566,201 | 1,144,122 | 10,240 | 13,624 | 130 | 215,691 | 437,893 | 105,221 | 10,068 | 270,817 |
| 249 | | | | | | | | | | | | | | |
| 250 | TOTAL DIRECT PLANT | | | 228,009,425 | 139,388,504 | 44,719,153 | 400,226 | 534,798 | 5,219 | 8,902,357 | 18,102,922 | 4,349,955 | 416,006 | 11,190,285 |
| 251 | | | | | | | | | | | | | | |
| 252 | Shared Services General Office: | 23.40 | General Plant - Demand | 3,314,552 | 2,047,168 | 656,780 | 5,878 | 7,821 | 74 | 123,817 | 251,371 | 60,402 | 5,779 | 155,462 |
| 253 | Shared Services Customer Support: | 23.40 | General Plant - Demand | 3,401,399 | 2,100,808 | 673,989 | 6,032 | 8,025 | 76 | 127,061 | 257,957 | 61,985 | 5,931 | 159,535 |
| 254 | Colorado-Kansas General Office: | 23.40 | General Plant - Demand | 346,207 | 213,828 | 68,601 | 614 | 817 | 8 | 12,933 | 26,256 | 6,309 | 604 | 16,238 |
| 255 | | | | | | | | | | | | | | |
| 256 | TOTAL PLANT IN SERVICE - DEMAND | | | 235,071,584 | 143,750,308 | 46,118,524 | 412,750 | 551,461 | 5,377 | 9,166,167 | 18,638,507 | 4,478,651 | 428,319 | 11,521,520 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-----------------------|-----------|---------|---------|-------|-------|----|--------|---------|--------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | | | |
| 338 | General: | | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | | | |
| 340 | 38900 Land & Land Rights | 27.60 | PTD Plant - Commodity | 682 | 382 | 130 | 1 | 2 | 0 | 21 | 78 | 12 | 1 | 54 |
| 341 | 39000 Structures & Improvements | 27.60 | PTD Plant - Commodity | 9,667 | 5,419 | 1,841 | 15 | 23 | 0 | 303 | 1,103 | 172 | 20 | 770 |
| 342 | 39001 Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 343 | 39002 Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 344 | 39003 Improvements | 27.60 | PTD Plant - Commodity | 7 | 4 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 345 | 39004 Air Conditioning Equipment | 27.60 | PTD Plant - Commodity | 163 | 92 | 31 | 0 | 0 | 0 | 5 | 19 | 3 | 0 | 13 |
| 346 | 39009 Improvement to Leased Premises | 27.60 | PTD Plant - Commodity | 0 | 174 | 33 | 0 | 0 | 0 | 5 | 20 | 3 | 0 | 14 |
| 347 | 39100 Office Furniture & Equipment | 25.60 | Payroll - Comm | 2,163 | 1,213 | 412 | 3 | 5 | 0 | 68 | 247 | 38 | 4 | 172 |
| 348 | 39102 Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 39103 Office Machines | 25.60 | Payroll - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 350 | 39200 Transportation Equipment | 25.60 | Payroll - Comm | 347 | 195 | 66 | 1 | 1 | 0 | 11 | 40 | 6 | 1 | 28 |
| 351 | 39201 Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 352 | 39202 Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 353 | 39300 Stores Equipment | 27.60 | PTD Plant - Commodity | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 354 | 39400 Tools, Shop & Garage Equipment | 27.60 | PTD Plant - Commodity | 17,824 | 9,992 | 3,394 | 28 | 43 | 0 | 560 | 2,033 | 317 | 37 | 1,421 |
| 355 | 39500 Laboratory Equipment | 27.60 | PTD Plant - Commodity | 58 | 32 | 11 | 0 | 0 | 0 | 2 | 7 | 1 | 0 | 5 |
| 356 | 39600 Power Operated Equipment | 27.60 | PTD Plant - Commodity | 129 | 72 | 25 | 0 | 0 | 0 | 4 | 15 | 2 | 0 | 10 |
| 357 | 39603 Ditchers | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39604 Backhoes | 27.60 | PTD Plant - Commodity | 56 | 31 | 11 | 0 | 0 | 0 | 2 | 6 | 1 | 0 | 4 |
| 359 | 39605 Welders | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 360 | 39700 Communication Equipment | 25.60 | Payroll - Comm | 726 | 407 | 138 | 1 | 2 | 0 | 23 | 83 | 13 | 1 | 58 |
| 361 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | 39702 Communication Equipment - Fixed Radios | 25.60 | Payroll - Comm | 1,118 | 626 | 213 | 2 | 3 | 0 | 35 | 127 | 20 | 2 | 89 |
| 363 | 39800 Miscellaneous Equipment | 27.60 | PTD Plant - Commodity | 304 | 171 | 58 | 0 | 1 | 0 | 10 | 35 | 5 | 1 | 24 |
| 364 | 39900 Other Tangible Property | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 365 | 39901 Other Tangible Property - Servers - H/W | 27.60 | PTD Plant - Commodity | 0 | 212 | 119 | 40 | 0 | 1 | 0 | 7 | 24 | 4 | 17 |
| 366 | 39902 Other Tangible Property - Servers - S/W | 27.60 | PTD Plant - Commodity | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 367 | 39903 Other Tangible Property - Network - H/W | 27.60 | PTD Plant - Commodity | 3,037 | 1,703 | 578 | 5 | 7 | 0 | 95 | 347 | 54 | 6 | 242 |
| 368 | 39904 Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 369 | 39905 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 370 | 39906 Other Tang. Property - PC Hardware | 27.60 | PTD Plant - Commodity | 5,029 | 2,819 | 958 | 8 | 12 | 0 | 158 | 574 | 89 | 10 | 401 |
| 371 | 39907 Other Tang. Property - PC Software | 27.60 | PTD Plant - Commodity | 319 | 179 | 61 | 0 | 1 | 0 | 10 | 36 | 6 | 1 | 25 |
| 372 | 39908 Other Tang. Property - Mainframe S/W | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 373 | 39909 Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 374 | 39924 Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 375 | | | | | | | | | | | | | | |
| 376 | Total General Plant | | | 42,152 | 23,630 | 8,027 | 66 | 102 | 1 | 1,323 | 4,809 | 749 | 86 | 3,359 |
| 377 | | | | | | | | | | | | | | |
| 378 | TOTAL DIRECT PLANT | | | 1,672,664 | 937,698 | 318,513 | 2,607 | 4,037 | 22 | 52,507 | 190,825 | 29,716 | 3,430 | 133,309 |
| 379 | | | | | | | | | | | | | | |
| 380 | Shared Services General Office: | 23.60 | General Plant - Comm | 24,197 | 13,565 | 4,608 | 38 | 58 | 0 | 760 | 2,761 | 430 | 50 | 1,928 |
| 381 | Shared Services Customer Support: | 23.60 | General Plant - Comm | 24,831 | 13,920 | 4,728 | 39 | 60 | 0 | 779 | 2,833 | 441 | 51 | 1,979 |
| 382 | Colorado-Kansas General Office: | 23.60 | General Plant - Comm | 2,527 | 1,417 | 481 | 4 | 6 | 0 | 79 | 288 | 45 | 5 | 201 |
| 383 | | | | | | | | | | | | | | |
| 384 | TOTAL PLANT IN SERVICE - COMMODITY | | | 1,724,220 | 966,601 | 328,330 | 2,687 | 4,162 | 23 | 54,126 | 196,706 | 30,632 | 3,536 | 137,418 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|-------------|-------------|------------|---------|---------|---------|-----------|------------|-----------|---------|------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | |
| 465 | | | | | | | | | | | | |
| 466 | General: | | | | | | | | | | | |
| 467 | | | | | | | | | | | | |
| 468 | 38900 Land & Land Rights | 152,535 | 109,015 | 24,034 | 187 | 223 | 40 | 3,899 | 7,878 | 2,359 | 198 | 4,702 |
| 469 | 39000 Structures & Improvements | 2,162,577 | 1,545,566 | 340,748 | 2,651 | 3,157 | 571 | 55,274 | 111,687 | 33,439 | 2,814 | 66,669 |
| 470 | 39001 Structures-Frame | 0 | - | - | - | - | - | - | - | - | - | - |
| 471 | 39002 Structures-Brick | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | 39003 Improvements | 1,513 | 1,081 | 238 | 2 | 2 | 0 | 39 | 78 | 23 | 2 | 47 |
| 473 | 39004 Air Conditioning Equipment | 36,577 | 26,141 | 5,763 | 45 | 53 | 10 | 935 | 1,889 | 566 | 48 | 1,128 |
| 474 | 39009 Improvement to Leased Premises | 39,013 | 27,882 | 6,147 | 48 | 57 | 10 | 997 | 2,015 | 603 | 51 | 1,203 |
| 475 | 39100 Office Furniture & Equipment | 483,975 | 379,070 | 78,379 | 637 | 749 | 116 | 5,446 | 10,263 | 2,764 | 249 | 6,301 |
| 476 | 39102 Remittance Processing Equip | 0 | - | - | - | - | - | - | - | - | - | - |
| 477 | 39103 Office Machines | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | 39200 Transportation Equipment | 320,552 | 272,849 | 37,857 | 266 | 267 | 129 | 2,126 | 3,611 | 1,230 | 97 | 2,119 |
| 479 | 39201 Trucks | 0 | - | - | - | - | - | - | - | - | - | - |
| 480 | 39202 Trailers | 0 | - | - | - | - | - | - | - | - | - | - |
| 481 | 39300 Stores Equipment | 15,268 | 10,912 | 2,406 | 19 | 22 | 4 | 390 | 789 | 236 | 20 | 471 |
| 482 | 39400 Tools, Shop & Garage Equipment | 3,987,605 | 2,849,890 | 628,310 | 4,889 | 5,821 | 1,053 | 101,921 | 205,941 | 61,659 | 5,189 | 122,932 |
| 483 | 39500 Laboratory Equipment | 12,933 | 9,243 | 2,038 | 16 | 19 | 3 | 331 | 668 | 200 | 17 | 399 |
| 484 | 39600 Power Operated Equipment | 28,786 | 20,573 | 4,536 | 35 | 42 | 8 | 736 | 1,487 | 445 | 37 | 887 |
| 485 | 39603 Ditchers | 0 | - | - | - | - | - | - | - | - | - | - |
| 486 | 39604 Backhoes | 12,569 | 8,983 | 1,980 | 15 | 18 | 3 | 321 | 649 | 194 | 16 | 387 |
| 487 | 39605 Welders | 0 | - | - | - | - | - | - | - | - | - | - |
| 488 | 39700 Communication Equipment | 670,534 | 570,834 | 79,202 | 556 | 558 | 270 | 4,448 | 7,555 | 2,574 | 203 | 4,433 |
| 489 | 39701 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 490 | 39702 Communication Equipment - Fixed Radios | 250,007 | 195,816 | 40,488 | 329 | 387 | 60 | 2,813 | 5,302 | 1,428 | 128 | 3,255 |
| 491 | 39800 Miscellaneous Equipment | 281,078 | 223,210 | 36,633 | 238 | 229 | 124 | 4,172 | 8,217 | 3,480 | 246 | 4,528 |
| 492 | 39900 Other Tangible Property | 0 | - | - | - | - | - | - | - | - | - | - |
| 493 | 39901 Other Tangible Property - Servers - H/W | 47,499 | 33,947 | 7,484 | 58 | 69 | 13 | 1,214 | 2,453 | 734 | 62 | 1,464 |
| 494 | 39902 Other Tangible Property - Servers - S/W | 15,235 | 10,889 | 2,401 | 19 | 22 | 4 | 389 | 787 | 236 | 20 | 470 |
| 495 | 39903 Other Tangible Property - Network - H/W | 679,511 | 485,638 | 107,068 | 833 | 992 | 179 | 17,368 | 35,094 | 10,507 | 884 | 20,948 |
| 496 | 39904 Other Tang. Property - CPU | 0 | - | - | - | - | - | - | - | - | - | - |
| 497 | 39905 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 498 | 39906 Other Tang. Property - PC Hardware | 1,125,081 | 804,081 | 177,274 | 1,379 | 1,642 | 297 | 28,757 | 58,105 | 17,397 | 1,464 | 34,685 |
| 499 | 39907 Other Tang. Property - PC Software | 71,326 | 50,976 | 11,238 | 87 | 104 | 19 | 1,823 | 3,684 | 1,103 | 93 | 2,199 |
| 500 | 39908 Other Tang. Property - Mainframe S/W | 0 | - | - | - | - | - | - | - | - | - | - |
| 501 | 39909 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 502 | 39924 Other Tang. Property - General Startup Costs | 0 | - | - | - | - | - | - | - | - | - | - |
| 503 | | | | | | | | | | | | |
| 504 | Total General Plant | 10,394,275 | 7,636,594 | 1,594,225 | 12,310 | 14,436 | 2,914 | 233,400 | 468,151 | 141,178 | 11,838 | 279,228 |
| 505 | | | | | | | | | | | | |
| 506 | TOTAL DIRECT PLANT | 381,678,886 | 273,236,531 | 60,642,265 | 473,595 | 564,255 | 99,302 | 9,563,048 | 19,307,085 | 5,781,583 | 486,484 | 11,524,738 |
| 507 | | | | | | | | | | | | |
| 508 | Shared Services General Office: | 5,966,805 | 4,383,766 | 915,161 | 7,067 | 8,287 | 1,673 | 133,983 | 268,741 | 81,043 | 6,796 | 160,290 |
| 509 | Shared Services Customer Support: | 6,123,146 | 4,498,628 | 939,140 | 7,252 | 8,504 | 1,717 | 137,493 | 275,782 | 83,166 | 6,974 | 164,490 |
| 510 | Colorado-Kansas General Office: | 623,237 | 457,887 | 95,589 | 738 | 866 | 175 | 13,995 | 28,070 | 8,465 | 710 | 16,742 |
| 511 | | | | | | | | | | | | |
| 512 | TOTAL PLANT IN SERVICE | 394,392,074 | 282,576,813 | 62,592,155 | 488,652 | 581,912 | 102,866 | 9,848,519 | 19,879,678 | 5,954,257 | 500,963 | 11,866,260 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|-------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG--RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | Intangible Plant: | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 27.20 | PTD Plant - Customer | (10,103) | (8,832) | (1,039) | (5) | (2) | (6) | (41) | (68) | (94) | (4) | (13) |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 6,077 | 5,312 | 625 | 3 | 1 | 4 | 24 | 41 | 56 | 3 | 8 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | (4,074) | (3,561) | (419) | (2) | (1) | (3) | (16) | (27) | (38) | (2) | (5) |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | | (8,101) | (7,081) | (833) | (4) | (1) | (5) | (33) | (54) | (75) | (4) | (11) |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 52 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | (324) | (283) | (33) | (0) | (0) | (0) | (1) | (2) | (3) | (0) | (0) |
| 59 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 47,992 | 41,951 | 4,936 | 22 | 8 | 30 | 193 | 322 | 445 | 21 | 64 |
| 60 | 37500 | Structures & Improvements | 15.20 | Distribution Plant - Cust | 46,316 | 40,487 | 4,764 | 22 | 8 | 29 | 186 | 310 | 429 | 21 | 62 |
| 61 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 62 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 63 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 64 | 37600 | Mains Cathodic Protection | 15.20 | Distribution Plant - Cust | 584,507 | 510,937 | 60,119 | 273 | 98 | 362 | 2,346 | 3,917 | 5,419 | 259 | 777 |
| 65 | 37610 | Mains - Steel | 15.20 | Distribution Plant - Cust | 4,376,167 | 3,825,353 | 450,104 | 2,041 | 733 | 2,710 | 17,568 | 29,326 | 40,571 | 1,940 | 5,821 |
| 66 | 37620 | Mains - Plastic | 15.20 | Distribution Plant - Cust | 11,888,013 | 10,391,707 | 1,222,723 | 5,545 | 1,993 | 7,361 | 47,723 | 79,665 | 110,213 | 5,271 | 15,813 |
| 67 | 37630 | Anode | 15.20 | Distribution Plant - Cust | 471,545 | 412,193 | 48,500 | 220 | 79 | 292 | 1,893 | 3,160 | 4,372 | 209 | 627 |
| 68 | 37640 | Lead Clamp | 15.20 | Distribution Plant - Cust | 667,474 | 583,461 | 68,652 | 311 | 112 | 413 | 2,680 | 4,473 | 6,188 | 296 | 888 |
| 69 | 37800 | Meas. & Reg. Sta. Equip - General | 15.20 | Distribution Plant - Cust | 708,828 | 619,610 | 72,905 | 331 | 119 | 439 | 2,846 | 4,750 | 6,571 | 314 | 943 |
| 70 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.20 | Distribution Plant - Cust | 368,704 | 322,296 | 37,922 | 172 | 62 | 228 | 1,480 | 2,471 | 3,418 | 163 | 490 |
| 71 | 37908 | Meas. & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 3,628 | 3,171 | 373 | 2 | 1 | 2 | 15 | 24 | 34 | 2 | 5 |
| 72 | 38000 | Services | 15.20 | Distribution Plant - Cust | 13,879,987 | 12,132,958 | 1,427,605 | 6,474 | 2,326 | 8,594 | 55,720 | 93,013 | 128,680 | 6,154 | 18,463 |
| 73 | 38100 | Meters | 15.20 | Distribution Plant - Cust | 6,845,392 | 5,983,784 | 704,072 | 3,193 | 1,147 | 4,238 | 27,480 | 45,873 | 63,463 | 3,035 | 9,106 |
| 74 | 38200 | Meter Installations | 15.20 | Distribution Plant - Cust | 3,047,767 | 2,664,154 | 313,473 | 1,422 | 511 | 1,867 | 12,235 | 20,424 | 28,256 | 1,351 | 4,054 |
| 75 | 38300 | House Regulators | 15.20 | Distribution Plant - Cust | (295,536) | (258,338) | (30,397) | (138) | (50) | (183) | (1,186) | (1,980) | (2,740) | (131) | (393) |
| 76 | 38400 | House Reg. Installations | 15.20 | Distribution Plant - Cust | 102,079 | 89,231 | 10,499 | 48 | 17 | 63 | 410 | 684 | 946 | 45 | 136 |
| 77 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 252,953 | 221,114 | 26,017 | 118 | 42 | 157 | 1,015 | 1,695 | 2,345 | 112 | 336 |
| 78 | 38700 | Other Prop. On Cust. Prem | 15.20 | Distribution Plant - Cust | 258,675 | 226,117 | 26,606 | 121 | 43 | 160 | 1,038 | 1,733 | 2,398 | 115 | 344 |
| 79 | | | | | | | | | | | | | | | |
| 80 | | Total Distribution Plant | | | 43,254,167 | 37,809,905 | 4,448,841 | 20,174 | 7,250 | 26,782 | 173,640 | 289,857 | 401,005 | 19,179 | 57,536 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|------------|------------|-----------|--------|-------|--------|---------|---------|---------|--------|--------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 39000 Structures & Improvements | 23.20 General Plant - Cust | 234,399 | 207,194 | 22,634 | 103 | 36 | 143 | 839 | 1,303 | 1,803 | 86 | 259 | |
| 86 | 39030 Improvements | 23.20 General Plant - Cust | 274 | 242 | 26 | 0 | 0 | 0 | 1 | 2 | 2 | 0 | 0 | |
| 87 | 39040 Air Conditioning Equipment | 23.20 General Plant - Cust | 1,075 | 950 | 104 | 0 | 0 | 1 | 4 | 6 | 8 | 0 | 1 | |
| 88 | 39090 Improvement to Leased Premises | 23.20 General Plant - Cust | 10,202 | 9,018 | 985 | 4 | 2 | 6 | 37 | 57 | 78 | 4 | 11 | |
| 89 | 39100 Office Furniture & Equipment | 23.20 General Plant - Cust | 144,604 | 127,821 | 13,963 | 63 | 22 | 88 | 518 | 804 | 1,112 | 53 | 160 | |
| 90 | 39130 Remittance Processing Equip | 23.20 General Plant - Cust | (993) | (878) | (96) | (0) | (0) | (1) | (4) | (6) | (8) | (0) | (1) | |
| 91 | 39200 Transportation Equipment | 23.20 General Plant - Cust | 125,577 | 111,002 | 12,126 | 55 | 19 | 76 | 449 | 698 | 966 | 46 | 139 | |
| 92 | 39300 Stores Equipment | 23.20 General Plant - Cust | 663 | 586 | 64 | 0 | 0 | 0 | 2 | 4 | 5 | 0 | 1 | |
| 93 | 39400 Tools & Shop Equipment | 23.20 General Plant - Cust | 768,035 | 678,894 | 74,164 | 336 | 119 | 467 | 2,749 | 4,269 | 5,907 | 282 | 847 | |
| 94 | 39500 Laboratory Equipment | 23.20 General Plant - Cust | 4,511 | 3,988 | 436 | 2 | 1 | 3 | 16 | 25 | 35 | 2 | 5 | |
| 95 | 39600 Power Operated Equipment | 23.20 General Plant - Cust | (43,783) | (38,702) | (4,228) | (19) | (7) | (27) | (157) | (243) | (337) | (16) | (48) | |
| 96 | 39630 Ditchers | 23.20 General Plant - Cust | (18,636) | (16,473) | (1,800) | (8) | (3) | (11) | (67) | (104) | (143) | (7) | (21) | |
| 97 | 39640 Backhoes | 23.20 General Plant - Cust | (29,246) | (25,852) | (2,824) | (13) | (5) | (18) | (105) | (163) | (225) | (11) | (32) | |
| 98 | 39650 Welders | 23.20 General Plant - Cust | (5,454) | (4,821) | (527) | (2) | (1) | (3) | (20) | (30) | (42) | (2) | (6) | |
| 99 | 39700 Communication Equipment | 23.20 General Plant - Cust | 185,749 | 164,190 | 17,936 | 81 | 29 | 113 | 665 | 1,033 | 1,428 | 68 | 205 | |
| 100 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 101 | 39720 Communication Equipment - Fixed Radios | 23.20 General Plant - Cust | 55,886 | 49,400 | 5,397 | 24 | 9 | 34 | 200 | 311 | 430 | 21 | 62 | |
| 102 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 103 | 39800 Miscellaneous Equipment | 23.20 General Plant - Cust | 31,065 | 27,459 | 3,000 | 14 | 5 | 19 | 111 | 173 | 239 | 11 | 34 | |
| 104 | 39900 Other Tangible Property | 23.20 General Plant - Cust | (1,418) | (1,254) | (137) | (1) | (0) | (3) | (5) | (8) | (11) | (1) | (2) | |
| 105 | 39910 Other Tangible Property - Servers - H/W | 23.20 General Plant - Cust | 10,415 | 9,206 | 1,006 | 5 | 2 | 6 | 37 | 58 | 80 | 4 | 11 | |
| 106 | 39920 Other Tangible Property - Servers - S/W | 23.20 General Plant - Cust | 1,918 | 1,695 | 185 | 1 | 0 | 1 | 7 | 11 | 15 | 1 | 2 | |
| 107 | 39930 Other Tangible Property - Network - H/W | 23.20 General Plant - Cust | 112,561 | 99,497 | 10,869 | 49 | 17 | 68 | 403 | 626 | 866 | 41 | 124 | |
| 108 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 109 | 39960 Other Tang. Property - PC Hardware | 23.20 General Plant - Cust | 245,044 | 217,488 | 23,759 | 108 | 38 | 150 | 881 | 1,368 | 1,892 | 90 | 271 | |
| 110 | 39970 Other Tang. Property - PC Software | 23.20 General Plant - Cust | 17,346 | 15,332 | 1,675 | 8 | 3 | 11 | 62 | 96 | 133 | 6 | 19 | |
| 111 | 39980 Other Tang. Property - Application Software | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 112 | Retirement Work in Progress | 23.20 General Plant - Cust | 11,727 | 10,366 | 1,132 | 5 | 2 | 7 | 42 | 65 | 90 | 4 | 13 | |
| 113 | | | | | | | | | | | | | | |
| 114 | Total General Plant | | 1,862,519 | 1,646,347 | 179,850 | 816 | 289 | 1,133 | 6,667 | 10,354 | 14,324 | 685 | 2,055 | |
| 115 | | | | | | | | | | | | | | |
| 116 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 45,108,585 | 39,449,171 | 4,627,858 | 20,986 | 7,538 | 27,909 | 180,274 | 300,156 | 415,254 | 19,860 | 59,580 | |
| 117 | | | | | | | | | | | | | | |
| 118 | Shared Services General Office: | 23.20 General Plant - Cust | 1,261,130 | 1,114,759 | 121,778 | 552 | 196 | 767 | 4,514 | 7,010 | 9,699 | 464 | 1,392 | |
| 119 | Shared Services Customer Support: | 23.20 General Plant - Cust | 901,297 | 796,689 | 87,032 | 395 | 140 | 548 | 3,226 | 5,010 | 6,931 | 332 | 995 | |
| 120 | Colorado-Kansas General Office: | 23.20 General Plant - Cust | 156,112 | 137,993 | 15,075 | 68 | 24 | 95 | 559 | 888 | 1,201 | 57 | 172 | |
| 121 | | | | | | | | | | | | | | |
| 122 | TOTAL RESERVE FOR DEPRECIATION - CUSTOMER | | 47,427,125 | 41,498,611 | 4,851,743 | 22,001 | 7,898 | 29,319 | 188,572 | 313,045 | 433,084 | 20,713 | 62,138 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|------------------------------|------------|------------|------------|---------|---------|-------|-----------|-----------|-----------|---------|-----------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 203 | | | | | | | | | | | | | | |
| 204 | General: | | | | | | | | | | | | | |
| 205 | | | | | | | | | | | | | | |
| 206 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 207 | 39000 Structures & Improvements | 23.40 General Plant - Demand | 295,629 | 182,589 | 58,579 | 524 | 698 | 7 | 11,043 | 22,420 | 5,387 | 515 | 13,866 | |
| 208 | 39030 Improvements | 23.40 General Plant - Demand | 345 | 213 | 68 | 1 | 1 | 0 | 13 | 26 | 6 | 1 | 16 | |
| 209 | 39040 Air Conditioning Equipment | 23.40 General Plant - Demand | 1,355 | 837 | 269 | 2 | 3 | 0 | 51 | 103 | 25 | 2 | 64 | |
| 210 | 39090 Improvement to Leased Premises | 23.40 General Plant - Demand | 12,866 | 7,947 | 2,549 | 23 | 30 | 0 | 481 | 976 | 234 | 22 | 603 | |
| 211 | 39100 Office Furniture & Equipment | 23.40 General Plant - Demand | 182,378 | 112,642 | 36,138 | 323 | 430 | 4 | 6,813 | 13,831 | 3,324 | 318 | 8,554 | |
| 212 | 39130 Remittance Processing Equip | 23.40 General Plant - Demand | (1,253) | (774) | (248) | (2) | (3) | (0) | (47) | (95) | (23) | (2) | (59) | |
| 213 | 39200 Transportation Equipment | 23.40 General Plant - Demand | 158,379 | 97,820 | 31,383 | 281 | 374 | 4 | 5,916 | 12,011 | 2,286 | 276 | 7,428 | |
| 214 | 39300 Stores Equipment | 23.40 General Plant - Demand | 837 | 517 | 166 | 1 | 2 | 0 | 31 | 63 | 15 | 1 | 39 | |
| 215 | 39400 Tools & Shop Equipment | 23.40 General Plant - Demand | 968,660 | 598,274 | 191,941 | 1,718 | 2,286 | 22 | 36,185 | 73,462 | 17,652 | 1,689 | 45,433 | |
| 216 | 39500 Laboratory Equipment | 23.40 General Plant - Demand | 5,689 | 3,514 | 1,127 | 10 | 13 | 0 | 213 | 431 | 104 | 10 | 267 | |
| 217 | 39600 Power Operated Equipment | 23.40 General Plant - Demand | (55,220) | (34,106) | (10,942) | (98) | (130) | (1) | (2,063) | (4,188) | (1,006) | (96) | (2,590) | |
| 218 | 39630 Ditchers | 23.40 General Plant - Demand | (23,505) | (14,517) | (4,657) | (42) | (55) | (1) | (878) | (1,783) | (428) | (41) | (1,102) | |
| 219 | 39640 Backhoes | 23.40 General Plant - Demand | (36,886) | (22,782) | (7,309) | (65) | (87) | (1) | (1,378) | (2,797) | (672) | (64) | (1,730) | |
| 220 | 39650 Welders | 23.40 General Plant - Demand | (6,879) | (4,249) | (1,363) | (12) | (16) | (0) | (237) | (522) | (125) | (12) | (323) | |
| 221 | 39700 Communication Equipment | 23.40 General Plant - Demand | 234,270 | 144,692 | 46,421 | 415 | 553 | 5 | 8,751 | 17,767 | 4,269 | 408 | 10,988 | |
| 222 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 223 | 39720 Communication Equipment - Fixed Radios | 23.40 General Plant - Demand | 70,485 | 43,534 | 13,967 | 125 | 166 | 2 | 2,633 | 5,345 | 1,284 | 123 | 3,306 | |
| 224 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 225 | 39800 Miscellaneous Equipment | 23.40 General Plant - Demand | 39,180 | 24,199 | 7,763 | 69 | 92 | 1 | 1,464 | 2,971 | 714 | 68 | 1,838 | |
| 226 | 39900 Other Tangible Property | 23.40 General Plant - Demand | (1,789) | (1,105) | (354) | (3) | (4) | (0) | (67) | (136) | (33) | (3) | (84) | |
| 227 | 39910 Other Tangible Property - Servers - H/W | 23.40 General Plant - Demand | 13,136 | 8,113 | 2,605 | 23 | 31 | 0 | 491 | 996 | 239 | 23 | 616 | |
| 228 | 39920 Other Tangible Property - Servers - S/W | 23.40 General Plant - Demand | 2,419 | 1,494 | 479 | 4 | 6 | 0 | 90 | 183 | 44 | 4 | 113 | |
| 229 | 39930 Other Tangible Property - Network - H/W | 23.40 General Plant - Demand | 141,964 | 87,681 | 28,130 | 252 | 335 | 3 | 5,303 | 10,766 | 2,587 | 248 | 6,659 | |
| 230 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 231 | 39960 Other Tang. Property - PC Hardware | 23.40 General Plant - Demand | 310,316 | 191,660 | 61,489 | 550 | 732 | 7 | 11,592 | 23,534 | 5,655 | 541 | 14,555 | |
| 232 | 39970 Other Tang. Property - PC Software | 23.40 General Plant - Demand | 21,877 | 13,512 | 4,335 | 39 | 52 | 0 | 817 | 1,659 | 399 | 38 | 1,026 | |
| 233 | 39980 Other Tang. Property - Application Software | 23.40 General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - | |
| 234 | Retirement Work in Progress | 23.40 General Plant - Demand | 14,790 | 9,135 | 2,931 | 26 | 35 | 0 | 553 | 1,122 | 270 | 26 | 694 | |
| 235 | | | | | | | | | | | | | | |
| 236 | Total General Plant | | 2,349,043 | 1,450,840 | 465,464 | 4,166 | 5,542 | 53 | 87,750 | 178,148 | 42,807 | 4,096 | 110,177 | |
| 237 | | | | | | | | | | | | | | |
| 238 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 68,935,320 | 42,364,244 | 13,591,459 | 121,641 | 162,207 | 1,566 | 2,637,592 | 5,337,446 | 1,282,536 | 123,168 | 3,313,462 | |
| 239 | | | | | | | | | | | | | | |
| 240 | Shared Services General Office: | 23.40 General Plant - Demand | 1,590,561 | 982,379 | 315,171 | 2,821 | 3,753 | 36 | 59,416 | 120,626 | 28,985 | 2,773 | 74,602 | |
| 241 | Shared Services Customer Support: | 23.40 General Plant - Demand | 1,136,732 | 702,080 | 225,244 | 2,016 | 2,682 | 26 | 42,463 | 86,208 | 20,715 | 1,982 | 53,316 | |
| 242 | Colorado-Kansas General Office: | 23.40 General Plant - Demand | 196,891 | 121,606 | 39,014 | 349 | 465 | 4 | 7,355 | 14,932 | 3,588 | 343 | 9,235 | |
| 243 | | | | | | | | | | | | | | |
| 244 | TOTAL RESERVE FOR DEPRECIATION - DEMAND | | 71,859,504 | 44,170,309 | 14,170,888 | 126,826 | 169,106 | 1,632 | 2,746,826 | 5,559,212 | 1,335,824 | 128,267 | 3,450,614 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Commodity | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 245 | | Intangible Plant: | | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | | | | |
| 247 | 30100 | Organization | 27.60 | PTD Plant - Commodity | (112) | (63) | (21) | (0) | (0) | (0) | (4) | (13) | (2) | (0) | (9) |
| 248 | 30200 | Franchises & Consents | 27.60 | PTD Plant - Commodity | 67 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 249 | 30300 | Misc Intangible Plant | 27.60 | PTD Plant - Commodity | (45) | (25) | (9) | (0) | (0) | (0) | (1) | (5) | (1) | (0) | (4) |
| 250 | | | | | | | | | | | | | | | |
| 251 | | Total Intangible Plant: | | | (90) | (50) | (17) | (0) | (0) | (0) | (3) | (10) | (2) | (0) | (7) |
| 252 | | | | | | | | | | | | | | | |
| 253 | | Production Plant: | | | | | | | | | | | | | |
| 254 | | | | | | | | | | | | | | | |
| 255 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 257 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 258 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | | | | | | | | | | | | | | | |
| 263 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | | | | | | | | | | | | | | | |
| 265 | | Storage Plant: | | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | | | | |
| 267 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 277 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 278 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | | | | | | | | | | | | | | | |
| 285 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | | | | | | | | | | | | | | | |
| 287 | | Transmission: | | | | | | | | | | | | | |
| 288 | | | | | | | | | | | | | | | |
| 289 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 291 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | | | | | | | | | | | | | | | |
| 298 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 299 | | | | | | | | | | | | | | | |
| 300 | | Distribution: | | | | | | | | | | | | | |
| 301 | | | | | | | | | | | | | | | |
| 302 | 37400 | Land & Land Rights | 15.60 | Distribution Plant - Comm | (4) | (2) | (1) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 303 | 37420 | Land Rights | 15.60 | Distribution Plant - Comm | 531 | 298 | 101 | 1 | 1 | 0 | 17 | 61 | 9 | 1 | 42 |
| 304 | 37500 | Structures & Improvements | 15.60 | Distribution Plant - Comm | 512 | 287 | 98 | 1 | 1 | 0 | 16 | 58 | 9 | 1 | 41 |
| 305 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37600 | Mains Cathodic Protection | 15.60 | Distribution Plant - Comm | 6,465 | 3,624 | 1,231 | 10 | 16 | 0 | 203 | 738 | 115 | 13 | 515 |
| 309 | 37610 | Mains - Steel | 15.60 | Distribution Plant - Comm | 48,402 | 27,134 | 9,217 | 75 | 117 | 1 | 1,519 | 5,522 | 860 | 99 | 3,858 |
| 310 | 37620 | Mains - Plastic | 15.60 | Distribution Plant - Comm | 131,486 | 73,712 | 25,038 | 205 | 317 | 2 | 4,128 | 15,001 | 2,336 | 270 | 10,479 |
| 311 | 37630 | Anode | 15.60 | Distribution Plant - Comm | 5,215 | 2,924 | 993 | 8 | 13 | 0 | 164 | 595 | 93 | 11 | 416 |
| 312 | 37640 | Lead Clamp | 15.60 | Distribution Plant - Comm | 7,383 | 4,139 | 1,406 | 12 | 18 | 0 | 232 | 842 | 131 | 15 | 588 |
| 313 | 37800 | Meas & Reg. Sta. Equip - General | 15.60 | Distribution Plant - Comm | 7,840 | 4,395 | 1,493 | 12 | 19 | 0 | 246 | 894 | 139 | 16 | 625 |
| 314 | 37900 | Meas & Reg. Sta. Equip - City Gate | 15.60 | Distribution Plant - Comm | 4,078 | 2,286 | 777 | 6 | 10 | 0 | 128 | 465 | 72 | 8 | 325 |
| 315 | 37908 | Meas & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 40 | 22 | 8 | 0 | 0 | 0 | 1 | 5 | 1 | 0 | 3 |
| 316 | 38000 | Services | 15.60 | Distribution Plant - Comm | 153,518 | 86,063 | 29,233 | 239 | 371 | 2 | 4,819 | 17,514 | 2,727 | 315 | 12,235 |
| 317 | 38100 | Meters | 15.60 | Distribution Plant - Comm | 75,713 | 42,445 | 14,417 | 118 | 183 | 1 | 2,377 | 8,638 | 1,345 | 155 | 6,034 |
| 318 | 38200 | Meter Installations | 15.60 | Distribution Plant - Comm | 33,710 | 18,898 | 6,419 | 53 | 81 | 0 | 1,058 | 3,846 | 599 | 69 | 2,687 |
| 319 | 38300 | House Regulators | 15.60 | Distribution Plant - Comm | (3,269) | (1,832) | (622) | (5) | (8) | (0) | (103) | (373) | (58) | (7) | (261) |
| 320 | 38400 | House Reg. Installations | 15.60 | Distribution Plant - Comm | 1,129 | 633 | 215 | 2 | 3 | 0 | 35 | 129 | 20 | 2 | 90 |
| 321 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 2,798 | 1,568 | 533 | 4 | 7 | 0 | 88 | 319 | 50 | 6 | 223 |
| 322 | 38700 | Other Prop. On Cust. Prem | 15.60 | Distribution Plant - Comm | 2,861 | 1,604 | 545 | 4 | 7 | 0 | 90 | 326 | 51 | 6 | 228 |
| 323 | | | | | | | | | | | | | | | |
| 324 | | Total Distribution Plant | | | 478,409 | 268,197 | 91,100 | 746 | 1,155 | 6 | 15,018 | 54,579 | 8,499 | 981 | 38,129 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|---------|---------|--------|-----|-------|-----|--------|--------|-------|-------|--------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 325 | | | | | | | | | | | | | | |
| 326 | General: | | | | | | | | | | | | | |
| 327 | | | | | | | | | | | | | | |
| 328 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 329 | 39000 Structures & Improvements | 23.60 General Plant - Comm | 2,158 | 1,210 | 411 | 3 | 5 | 0 | 68 | 246 | 38 | 4 | 172 | |
| 330 | 39030 Improvements | 23.60 General Plant - Comm | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 331 | 39040 Air Conditioning Equipment | 23.60 General Plant - Comm | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | |
| 332 | 39090 Improvement to Leased Premises | 23.60 General Plant - Comm | 94 | 53 | 18 | 0 | 0 | 0 | 3 | 11 | 2 | 0 | 7 | |
| 333 | 39100 Office Furniture & Equipment | 23.60 General Plant - Comm | 1,331 | 746 | 254 | 2 | 3 | 0 | 42 | 152 | 24 | 3 | 106 | |
| 334 | 39130 Remittance Processing Equip | 23.60 General Plant - Comm | (9) | (5) | (2) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | (1) | |
| 335 | 39200 Transportation Equipment | 23.60 General Plant - Comm | 1,156 | 648 | 220 | 2 | 3 | 0 | 36 | 132 | 21 | 2 | 92 | |
| 336 | 39300 Stores Equipment | 23.60 General Plant - Comm | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | |
| 337 | 39400 Tools & Shop Equipment | 23.60 General Plant - Comm | 7,071 | 3,964 | 1,347 | 11 | 17 | 0 | 222 | 807 | 126 | 15 | 564 | |
| 338 | 39500 Laboratory Equipment | 23.60 General Plant - Comm | 42 | 23 | 8 | 0 | 0 | 0 | 1 | 5 | 1 | 0 | 3 | |
| 339 | 39600 Power Operated Equipment | 23.60 General Plant - Comm | (403) | (226) | (77) | (1) | (1) | (0) | (13) | (46) | (7) | (1) | (32) | |
| 340 | 39630 Ditchers | 23.60 General Plant - Comm | (172) | (96) | (33) | (0) | (0) | (0) | (5) | (20) | (3) | (0) | (14) | |
| 341 | 39640 Backhoes | 23.60 General Plant - Comm | (269) | (151) | (51) | (0) | (1) | (0) | (8) | (31) | (5) | (1) | (21) | |
| 342 | 39650 Welders | 23.60 General Plant - Comm | (50) | (28) | (10) | (0) | (0) | (0) | (2) | (6) | (1) | (0) | (4) | |
| 343 | 39700 Communication Equipment | 23.60 General Plant - Comm | 1,710 | 959 | 326 | 3 | 4 | 0 | 54 | 195 | 30 | 4 | 136 | |
| 344 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 345 | 39720 Communication Equipment - Fixed Radios | 23.60 General Plant - Comm | 515 | 288 | 98 | 1 | 1 | 0 | 16 | 59 | 9 | 1 | 41 | |
| 346 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 347 | 39800 Miscellaneous Equipment | 23.60 General Plant - Comm | 286 | 160 | 54 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 | |
| 348 | 39900 Other Tangible Property | 23.60 General Plant - Comm | (13) | (7) | (2) | (0) | (0) | (0) | (0) | (1) | (0) | (0) | (1) | |
| 349 | 39910 Other Tangible Property - Servers - H/W | 23.60 General Plant - Comm | 96 | 54 | 18 | 0 | 0 | 0 | 3 | 11 | 2 | 0 | 8 | |
| 350 | 39920 Other Tangible Property - Servers - S/W | 23.60 General Plant - Comm | 18 | 10 | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 1 | |
| 351 | 39930 Other Tangible Property - Network - H/W | 23.60 General Plant - Comm | 1,036 | 581 | 197 | 2 | 3 | 0 | 33 | 118 | 18 | 2 | 83 | |
| 352 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 353 | 39960 Other Tang. Property - PC Hardware | 23.60 General Plant - Comm | 2,265 | 1,270 | 431 | 4 | 5 | 0 | 71 | 258 | 40 | 5 | 181 | |
| 354 | 39970 Other Tang. Property - PC Software | 23.60 General Plant - Comm | 160 | 90 | 30 | 0 | 0 | 0 | 5 | 18 | 3 | 0 | 13 | |
| 355 | 39980 Other Tang. Property - Application Software | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - | |
| 356 | Retirement Work in Progress | 23.60 General Plant - Comm | 108 | 61 | 21 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 9 | |
| 357 | | | | | | | | | | | | | | |
| 358 | Total General Plant | | 17,149 | 9,614 | 3,265 | 27 | 41 | 0 | 538 | 1,956 | 305 | 35 | 1,367 | |
| 359 | | | | | | | | | | | | | | |
| 360 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 495,468 | 277,760 | 94,348 | 772 | 1,196 | 7 | 15,553 | 56,525 | 8,802 | 1,016 | 39,488 | |
| 361 | | | | | | | | | | | | | | |
| 362 | Shared Services General Office: | 23.60 General Plant - Comm | 11,612 | 6,509 | 2,211 | 18 | 28 | 0 | 365 | 1,325 | 206 | 24 | 925 | |
| 363 | Shared Services Customer Support: | 23.60 General Plant - Comm | 8,298 | 4,652 | 1,580 | 13 | 20 | 0 | 261 | 947 | 147 | 17 | 661 | |
| 364 | Colorado-Kansas General Office: | 23.60 General Plant - Comm | 1,437 | 806 | 274 | 2 | 3 | 0 | 45 | 164 | 26 | 3 | 115 | |
| 365 | | | | | | | | | | | | | | |
| 366 | TOTAL RESERVE FOR DEPRECIATION - COMMODITY | | 516,816 | 289,728 | 98,413 | 805 | 1,247 | 7 | 16,224 | 58,960 | 9,182 | 1,060 | 41,190 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|-------------------------------------|-------------------|------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Total Reserve for Depreciation | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 367 | | Intangible Plant: | | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | | | | |
| 369 | 30100 | Organization | | | (25,000) | (17,867) | (3,939) | (31) | (36) | (7) | (639) | (1,291) | (387) | (33) | (771) |
| 370 | 30200 | Franchises & Consents | | | 15,036 | 10,746 | 2,369 | 18 | 22 | 4 | 384 | 777 | 233 | 20 | 464 |
| 371 | 30300 | Misc Intangible Plant | | | (10,081) | (7,205) | (1,588) | (12) | (15) | (3) | (258) | (521) | (156) | (13) | (311) |
| 372 | | | | | | | | | | | | | | | |
| 373 | | Total Intangible Plant: | | | (20,045) | (14,326) | (3,158) | (25) | (29) | (5) | (512) | (1,035) | (310) | (26) | (618) |
| 374 | | | | | | | | | | | | | | | |
| 375 | | Production Plant: | | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | | | | |
| 377 | 32520 | Producing Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 378 | 32540 | Rights of Way | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 379 | 33100 | Production Gas Wells Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 380 | 33210 | Field Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 381 | 33220 | Tributary Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 382 | 33400 | Field Meas. & Reg. Sta. Equip | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 383 | 33600 | Purification Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 384 | | | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 385 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 386 | | | | | | | | | | | | | | | |
| 387 | | Storage Plant: | | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | | | | |
| 389 | 35010 | Land | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 390 | 35020 | Rights of Way | | | 476,535 | 358,701 | 115,080 | 1,030 | 1,266 | 6 | 452 | - | - | - | - |
| 391 | 35100 | Structures and Improvements | | | 98,143 | 73,875 | 23,701 | 212 | 261 | 1 | 93 | - | - | - | - |
| 392 | 35120 | Compression Station Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 393 | 35130 | Meas. & Reg. Sta. Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 394 | 35140 | Other Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 395 | 35200 | Wells \ Rights of Way | | | 582,056 | 438,129 | 140,562 | 1,258 | 1,547 | 7 | 552 | - | - | - | - |
| 396 | 35210 | Well Construction | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 397 | 35220 | Reservoirs | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 398 | 35230 | Cushion Gas | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 399 | 35210 | Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 400 | 35220 | Reservoirs | | | 36,515 | 27,486 | 8,818 | 79 | 97 | 0 | 35 | - | - | - | - |
| 401 | 35300 | Pipelines | | | 520,570 | 391,847 | 125,714 | 1,125 | 1,383 | 7 | 494 | - | - | - | - |
| 402 | 35400 | Compressor Station Equipment | | | 1,207,390 | 908,835 | 291,576 | 2,610 | 3,209 | 15 | 1,146 | - | - | - | - |
| 403 | 35500 | Meas. & Reg. Equipment | | | 220,011 | 165,608 | 53,131 | 476 | 585 | 3 | 209 | - | - | - | - |
| 404 | 35600 | Purification Equipment | | | 288,382 | 217,073 | 69,642 | 623 | 766 | 4 | 274 | - | - | - | - |
| 405 | 35700 | Other Equipment | | | 125,321 | 94,333 | 30,264 | 271 | 333 | 2 | 119 | - | - | - | - |
| 406 | | | | | | | | | | | | | | | |
| 407 | | Total Storage Plant | | | 3,554,924 | 2,675,886 | 858,488 | 7,683 | 9,447 | 45 | 3,374 | - | - | - | - |
| 408 | | | | | | | | | | | | | | | |
| 409 | | Transmission: | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | | |
| 411 | 36500 | Land & Land Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 412 | 36520 | Rights of Way | | | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 0 | 0 | - |
| 413 | 36600 | Structures & Improvements | | | (0) | (0) | (0) | (0) | (0) | - | - | (0) | (0) | (0) | - |
| 414 | 36700 | Mains Cathodic Protection | | | 197,544 | 132,168 | 42,403 | 379 | 467 | - | 17,833 | 4,285 | 9 | - | - |
| 415 | 36710 | Mains - Steel | | | 24,676 | 16,510 | 5,297 | 47 | 58 | - | 2,228 | 535 | 1 | - | - |
| 416 | 36800 | Compressor Station Equipment | | | (12,031) | (8,049) | (2,582) | (23) | (28) | - | - | (1,086) | (261) | (1) | - |
| 417 | 36900 | Meas. & Reg. Equipment | | | 58,937 | 39,432 | 12,651 | 113 | 139 | - | - | 5,321 | 1,278 | 3 | - |
| 418 | 37100 | Other Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | | | | | | | | | | | | | | | |
| 420 | | Total Transmission Plant | | | 269,126 | 180,060 | 57,768 | 517 | 636 | - | - | 24,295 | 5,838 | 12 | - |
| 421 | | | | | | | | | | | | | | | |
| 422 | | Distribution: | | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | | | | |
| 424 | 37400 | Land & Land Rights | | | (797) | (570) | (125) | (1) | (1) | (0) | (20) | (41) | (12) | (1) | (25) |
| 425 | 37420 | Land Rights | | | 118,173 | 84,483 | 18,587 | 144 | 172 | 31 | 3,035 | 6,081 | 1,824 | 154 | 3,661 |
| 426 | 37500 | Structures & Improvements | | | 114,047 | 81,533 | 17,938 | 139 | 166 | 30 | 2,929 | 5,868 | 1,760 | 149 | 3,533 |
| 427 | 37510 | Structures & Improvements T.B. | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 428 | 37520 | Land Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 429 | 37530 | Improvements | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 430 | 37600 | Mains Cathodic Protection | | | 1,439,258 | 1,028,941 | 226,375 | 1,760 | 2,095 | 382 | 36,967 | 74,059 | 22,211 | 1,882 | 44,588 |
| 431 | 37610 | Mains - Steel | | | 10,775,631 | 7,703,615 | 1,694,854 | 13,174 | 15,683 | 2,859 | 276,770 | 554,471 | 166,291 | 14,088 | 333,826 |
| 432 | 37620 | Mains - Plastic | | | 29,272,382 | 20,927,140 | 4,604,131 | 35,788 | 42,604 | 7,766 | 751,855 | 1,506,240 | 451,736 | 38,269 | 906,851 |
| 433 | 37630 | Anode | | | 1,161,107 | 830,088 | 182,626 | 1,420 | 1,690 | 308 | 29,823 | 59,746 | 17,918 | 1,518 | 35,971 |
| 434 | 37640 | Lead Clamp | | | 1,643,551 | 1,174,993 | 258,507 | 2,009 | 2,292 | 436 | 42,214 | 84,571 | 25,364 | 2,149 | 50,917 |
| 435 | 37800 | Meas. & Reg. Sta. Equip - General | | | 1,745,379 | 1,247,790 | 274,523 | 2,134 | 2,540 | 463 | 44,830 | 89,810 | 26,935 | 2,282 | 54,071 |
| 436 | 37900 | Meas. & Reg. Sta. Equip - City Gate | | | 907,876 | 649,051 | 142,796 | 1,110 | 1,321 | 241 | 23,319 | 46,716 | 14,010 | 1,187 | 28,126 |
| 437 | 37908 | Meas. & Reg. Sta. Equipment | | | 8,933 | 6,386 | 1,405 | 11 | 13 | 2 | 229 | 460 | 138 | 12 | 277 |
| 438 | 38000 | Services | | | 34,177,308 | 24,433,725 | 5,375,606 | 41,785 | 49,743 | 9,068 | 877,837 | 1,758,628 | 527,430 | 44,682 | 1,058,804 |
| 439 | 38100 | Meters | | | 16,855,712 | 12,050,330 | 2,651,165 | 20,608 | 24,532 | 4,472 | 432,996 | 867,328 | 260,120 | 22,036 | 522,186 |
| 440 | 38200 | Meter Installations | | | 7,504,652 | 5,365,156 | 1,180,375 | 9,175 | 10,923 | 1,991 | 192,755 | 386,160 | 115,813 | 9,811 | 232,492 |
| 441 | 38300 | House Regulators | | | (727,712) | (520,249) | (114,459) | (890) | (1,059) | (193) | (18,691) | (37,445) | (11,230) | (951) | (12,544) |
| 442 | 38400 | House Reg. Installations | | | 251,354 | 179,696 | 39,534 | 307 | 366 | 67 | 6,456 | 12,934 | 3,879 | 329 | 7,787 |
| 443 | 38500 | Ind. Meas. & Reg. Sta. Equipment | | | 622,856 | 445,287 | 97,966 | 762 | 907 | 165 | 15,998 | 32,050 | 9,612 | 814 | 19,296 |
| 444 | 38700 | Other Prop. On Cust. Prem | | | 636,948 | 455,361 | 100,183 | 779 | 927 | 169 | 16,360 | 32,775 | 9,829 | 833 | 19,732 |
| 445 | | | | | | | | | | | | | | | |
| 446 | | Total Distribution Plant | | | 106,506,658 | 76,142,754 | 16,751,988 | 130,215 | 155,014 | 28,257 | 2,735,602 | 5,480,409 | 1,643,628 | 139,242 | 3,299,549 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|-------------|------------|------------|---------|---------|--------|-----------|-----------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | General: | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | 38900 Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 39000 Structures & Improvements | 532,186 | 390,993 | 81,624 | 630 | 739 | 149 | 11,950 | 23,969 | 7,228 | 606 | 14,296 |
| 452 | 39030 Improvements | 621 | 457 | 95 | 1 | 1 | 0 | 14 | 28 | 8 | 1 | 17 |
| 453 | 39040 Air Conditioning Equipment | 2,440 | 1,793 | 374 | 3 | 3 | 1 | 55 | 110 | 33 | 3 | 66 |
| 454 | 39090 Improvement to Leased Premises | 23,162 | 17,017 | 3,552 | 27 | 32 | 6 | 520 | 1,043 | 315 | 26 | 622 |
| 455 | 39100 Office Furniture & Equipment | 328,313 | 241,209 | 50,355 | 389 | 456 | 92 | 7,372 | 14,787 | 4,459 | 374 | 8,820 |
| 456 | 39130 Remittance Processing Equip | (2,256) | (1,657) | (346) | (3) | (3) | (1) | (51) | (102) | (31) | (3) | (61) |
| 457 | 39200 Transportation Equipment | 285,112 | 209,470 | 43,729 | 338 | 396 | 80 | 6,402 | 12,841 | 3,972 | 325 | 7,659 |
| 458 | 39300 Stores Equipment | 1,506 | 1,107 | 231 | 2 | 2 | 0 | 34 | 68 | 20 | 2 | 40 |
| 459 | 39400 Tools & Shop Equipment | 1,743,767 | 1,281,132 | 267,451 | 2,065 | 2,422 | 489 | 39,156 | 78,538 | 23,684 | 1,986 | 46,844 |
| 460 | 39500 Laboratory Equipment | 10,242 | 7,525 | 1,571 | 12 | 14 | 3 | 230 | 461 | 139 | 12 | 275 |
| 461 | 39600 Power Operated Equipment | (99,407) | (73,034) | (15,247) | (118) | (138) | (28) | (2,232) | (4,477) | (1,350) | (113) | (2,670) |
| 462 | 39630 Ditchers | (42,312) | (31,087) | (6,490) | (50) | (59) | (12) | (950) | (1,906) | (575) | (48) | (1,137) |
| 463 | 39640 Backhoes | (66,401) | (48,785) | (10,184) | (79) | (92) | (19) | (1,491) | (2,991) | (902) | (76) | (1,784) |
| 464 | 39650 Welders | (12,383) | (9,098) | (1,899) | (15) | (17) | (3) | (278) | (558) | (168) | (14) | (333) |
| 465 | 39700 Communication Equipment | 421,728 | 309,841 | 64,683 | 499 | 586 | 118 | 9,470 | 18,994 | 5,728 | 480 | 11,329 |
| 466 | 39710 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | 39720 Communication Equipment - Fixed Radios | 126,886 | 93,222 | 19,461 | 150 | 176 | 36 | 2,849 | 5,715 | 1,723 | 145 | 3,409 |
| 468 | 39750 Communication Equip. - Telemetering | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | 39800 Miscellaneous Equipment | 70,531 | 51,818 | 10,818 | 84 | 98 | 20 | 1,584 | 3,177 | 958 | 80 | 1,895 |
| 470 | 39900 Other Tangible Property | (3,220) | (2,365) | (494) | (4) | (4) | (3) | (72) | (145) | (44) | (4) | (86) |
| 471 | 39910 Other Tangible Property - Servers - H/W | 23,646 | 17,373 | 3,627 | 28 | 33 | 7 | 531 | 1,065 | 321 | 27 | 635 |
| 472 | 39920 Other Tangible Property - Servers - S/W | 4,354 | 3,199 | 668 | 5 | 6 | 1 | 98 | 196 | 59 | 5 | 117 |
| 473 | 39930 Other Tangible Property - Network - H/W | 255,561 | 187,759 | 39,197 | 303 | 355 | 72 | 5,739 | 11,510 | 3,471 | 291 | 6,865 |
| 474 | 39950 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 475 | 39960 Other Tang. Property - PC Hardware | 558,626 | 410,418 | 85,679 | 662 | 776 | 157 | 12,544 | 25,160 | 7,587 | 636 | 15,007 |
| 476 | 39970 Other Tang. Property - PC Software | 39,382 | 28,934 | 6,040 | 47 | 55 | 11 | 884 | 1,774 | 535 | 45 | 1,058 |
| 477 | 39980 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | Retirement Work in Progress | 26,625 | 19,561 | 4,084 | 32 | 37 | 7 | 598 | 1,199 | 362 | 30 | 715 |
| 479 | | | | | | | | | | | | |
| 480 | Total General Plant | 4,228,711 | 3,106,801 | 648,580 | 5,008 | 5,873 | 1,185 | 94,954 | 190,458 | 57,436 | 4,816 | 113,599 |
| 481 | | | | | | | | | | | | |
| 482 | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | 82,091,176 | 18,313,665 | 143,399 | 170,940 | 29,482 | 2,833,419 | 5,694,127 | 1,706,592 | 144,044 | 3,412,530 |
| 483 | | | | | | | | | | | | |
| 484 | Shared Services General Office: | 2,863,303 | 2,103,647 | 439,160 | 3,391 | 3,977 | 803 | 64,295 | 128,961 | 38,890 | 3,261 | 76,919 |
| 485 | Shared Services Customer Support: | 2,046,327 | 1,503,421 | 313,856 | 2,423 | 2,842 | 574 | 45,950 | 92,165 | 27,794 | 2,331 | 54,972 |
| 486 | Colorado-Kansas General Office: | 354,441 | 260,405 | 54,362 | 420 | 492 | 99 | 7,959 | 15,964 | 4,814 | 404 | 9,522 |
| 487 | | | | | | | | | | | | |
| 488 | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | 85,958,648 | 19,121,044 | 149,633 | 178,251 | 30,958 | 2,951,622 | 5,931,217 | 1,778,090 | 150,039 | 3,553,942 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|---|------------------------------|---|------------|------------|----------|-------|-------|-------|--------|---------|---------|-------|-------|
| Kansas Jurisdiction Case No. 19-ATMG-___AT: | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 94 | | | | | | | | | | | | | | |
| 95 | Distribution: | | | | | | | | | | | | | |
| 96 | Operation | | | | | | | | | | | | | |
| 97 | 8700 | 15.20 | Distribution Plant - Cust | 691,752 | 604,683 | 71,149 | 323 | 116 | 428 | 2,777 | 4,636 | 6,413 | 307 | 920 |
| 98 | 8710 | 99.00 | Distribution Load Dispatching | - | - | - | - | - | - | - | - | - | - | - |
| 99 | 8711 | 99.00 | Odorization | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | 8720 | 99.00 | Compressor Station Labor & Expense | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | 8740 | 99.00 | Mains & Services | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 8750 | 99.00 | Measuring and Regulating Station Exp. - Gen | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | 8760 | 99.00 | Measuring and Regulating Station Exp. - Ind | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 8770 | 99.00 | Measuring and Regulating Sta. Exp. - City Gate | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | 8780 | 3.60 | Small Meter Investment | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 106 | 8790 | 41.10 | Meter Installations | 145,278 | 116,862 | 21,452 | 97 | 38 | - | 1,048 | 2,163 | 3,020 | 144 | 433 |
| 107 | 8800 | 15.20 | Distribution Plant - Cust | 110,812 | 96,865 | 11,397 | 52 | 19 | 69 | 445 | 743 | 1,027 | 49 | 147 |
| 108 | 8810 | 15.20 | Distribution Plant - Cust | 26,256 | 22,951 | 2,700 | 12 | 4 | 16 | 105 | 176 | 243 | 12 | 35 |
| 109 | Maintenance | | | | | | | | | | | | | |
| 110 | 8850 | 99.00 | Maintenance Supervision and Engineering | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | 8860 | 99.00 | Maintenance of Structures and Improvement | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | 8870 | 99.00 | Maintenance of Mains | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 8890 | 99.00 | Maintenance of compressor station equipment | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 8900 | 99.00 | Maint. of Measuring and Regulating Station Equip. - Genera | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | 8910 | 99.00 | Maint. of Measuring and Regulating Station Equip. - Industria | 0 | - | - | - | - | - | - | - | - | - | - |
| 116 | 8920 | 99.00 | Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 8930 | 99.00 | Maintenance of Services | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 8940 | 99.00 | Maintenance of Meters and House Regulators | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | 8950 | 99.00 | Maintenance of Other Equipment | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Total Distribution | | | 1,221,501 | 1,068,460 | 126,115 | 572 | 202 | 647 | 4,778 | 7,827 | 10,828 | 518 | 1,554 |
| 121 | Customer Accounts | | | | | | | | | | | | | |
| 122 | Supervisor | 2.00 | Bills | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 124 | 9000 | 2.00 | Meter Reading Expense | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 125 | 9020 | 2.00 | Customer Records and Collection Expense | 131,248 | 120,789 | 6,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 126 | 9040 | 2.00 | Uncollectible Account | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 127 | 9050 | 2.00 | Miscellaneous Customer Accounts Expense | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 128 | Total Customer Accounts | | | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 129 | Customer Service and Information | | | | | | | | | | | | | |
| 131 | 9070 | 2.00 | Supervisor | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 132 | 9080 | 2.00 | Customer Assistance Expense | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 133 | 9090 | 2.00 | Informational and Instructional Advertising Expense | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 134 | 9100 | 2.00 | Miscellaneous Customer Service and Informational Expense | 79,349 | 73,081 | 5,772 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 135 | Total Customer Service and Information | | | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 136 | Sales: | | | | | | | | | | | | | |
| 137 | Supervisor | 2.00 | Bills | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 139 | 9120 | 2.00 | Demonstrating and Selling Expenses | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 140 | 9130 | 2.00 | Advertising Expense | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | 9160 | 2.00 | Miscellaneous Sales Expense | 0 | - | - | - | - | - | - | - | - | - | - |
| 142 | Total Sales | | | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 143 | Administrative & General: | | | | | | | | | | | | | |
| 144 | Operation | | | | | | | | | | | | | |
| 146 | 9300 | 25.20 | Payroll - Cust | 53,620 | 48,207 | 3,958 | 18 | 6 | 30 | 108 | 76 | 106 | 5 | 15 |
| 147 | 9210 | 27.20 | PTD Plant - Customer | 6,911 | 6,041 | 711 | 3 | 1 | 4 | 28 | 46 | 64 | 3 | 9 |
| 148 | 9220 | 25.20 | Administrative Expenses Transferet | 6,548,339 | 6,020,594 | 483,268 | 2,191 | 723 | 3,719 | 13,129 | 9,332 | 12,911 | 617 | 1,852 |
| 149 | 9230 | 25.20 | Outside Services Employer | 89,267 | 63,684 | 5,112 | 23 | 8 | 39 | 139 | 99 | 137 | 7 | 20 |
| 150 | 9240 | 27.20 | PTD Plant - Customer | 41,226 | 36,474 | 4,292 | 19 | 7 | 26 | 168 | 280 | 387 | 19 | 56 |
| 151 | 9250 | 27.20 | PTD Plant - Customer | 13,714 | 13,736 | 1,616 | 7 | 3 | 10 | 63 | 105 | 146 | 7 | 21 |
| 152 | 9260 | 25.20 | Payroll - Cust | 1,528,683 | 1,405,483 | 112,817 | 512 | 169 | 868 | 3,065 | 2,179 | 3,014 | 144 | 432 |
| 153 | 9270 | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | 9280 | 25.20 | Regulatory Commission Expense | 255,971 | 235,342 | 18,891 | 86 | 28 | 145 | 513 | 365 | 505 | 24 | 72 |
| 155 | 930.1 | 99.00 | General Advertising Expenses | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 930.2 | 25.20 | Miscellaneous General Expens | 68,051 | 62,567 | 5,022 | 23 | 8 | 39 | 136 | 97 | 134 | 6 | 19 |
| 157 | 9310 | 99.00 | Rents | 0 | - | - | - | - | - | - | - | - | - | - |
| 158 | Maintenance | | | | | | | | | | | | | |
| 159 | 9320 | 99.00 | Maintenance of General Plant | 0 | - | - | - | - | - | - | - | - | - | - |
| 160 | Total A&G | | | 8,588,290 | 7,893,228 | 635,687 | 2,883 | 952 | 4,881 | 17,349 | 12,579 | 17,403 | 832 | 2,497 |
| 161 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 162 | Labor-Related | | | | | | | | | | | | | |
| 163 | Promotion | 16.20 | O&M Expenses less A&G - Cust | (223,905) | (202,232) | (18,915) | (86) | (29) | (124) | (604) | (724) | (1,001) | (48) | (144) |
| 164 | 16.20 | O&M Expenses less A&G - Cust | (10,139) | (9,158) | (857) | (4) | (1) | (6) | (27) | (33) | (45) | (28) | (7) | (21) |
| 165 | Rate Case - Related | 16.20 | O&M Expenses less A&G - Cust | (114,053) | (103,013) | (9,635) | (44) | (15) | (63) | (308) | (369) | (510) | (24) | (73) |
| 166 | O&M - Related | 16.20 | O&M Expenses less A&G - Cust | (27,374) | (20,208) | (1,890) | (9) | (3) | (12) | (60) | (72) | (100) | (5) | (14) |
| 167 | Total Adjustments to Operations and Maintenance Expense | | | (370,471) | (334,611) | (31,296) | (142) | (48) | (205) | (999) | (1,197) | (1,656) | (79) | (238) |
| 168 | | | | | | | | | | | | | | |
| 169 | TOTAL O&M EXPENSE - CUSTOMER | | | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|--|-------|--------------------------------|-----------|-----------|-----------|---------|---------|------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-AT | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 263 | | | | | | | | | | | | | | |
| 264 | Distribution: | | | | | | | | | | | | | |
| 265 | Operation | | | | | | | | | | | | | |
| 266 | 8700 Supervision and Engineering | 15.40 | Distribution Plant - Demand | 1,003,928 | 608,757 | 195,304 | 1,748 | 2,345 | 23 | 40,733 | 82,138 | 19,737 | 1,904 | 51,239 |
| 267 | 8710 Distribution Load Dispatching | 3.00 | Peak Month (NCP) | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 770 | 185 | 18 | 480 |
| 268 | 8711 Odorization | 3.00 | Peak Month (NCP) | 1,028 | 623 | 200 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 269 | 8720 Compressor Station Labor & Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 8740 Mains & Services | 3.00 | Peak Month (NCP) | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 271 | 8750 Measuring and Regulating Station Exp. - Gen | 3.00 | Peak Month (NCP) | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,864 | 2,751 | 661 | 64 | 1,716 |
| 272 | 8760 Measuring and Regulating Station Exp. - Ind | 3.00 | Peak Month (NCP) | 1,330 | 807 | 299 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 273 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 3.00 | Peak Month (NCP) | 15,621 | 9,472 | 3,039 | 27 | 36 | 0 | 634 | 1,278 | 307 | 30 | 797 |
| 274 | 8780 Meters and House Regulator Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 8790 Customer Installations Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 8800 Other Expense | 15.40 | Distribution Plant - Demand | 160,820 | 97,517 | 31,286 | 280 | 376 | 4 | 6,525 | 13,158 | 3,162 | 305 | 8,208 |
| 277 | 8810 Rents | 15.40 | Distribution Plant - Demand | 38,104 | 23,105 | 7,413 | 66 | 89 | 1 | 1,546 | 3,118 | 749 | 72 | 1,945 |
| 278 | Maintenance | | | | | | | | | | | | | |
| 279 | 8850 Maintenance Supervision and Engineering | 15.40 | Distribution Plant - Demand | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 280 | 8860 Maintenance of Structures and Improvement | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 8870 Maintenance of Mains | 3.00 | Peak Month (NCP) | 283,441 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 282 | 8890 Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 3.00 | Peak Month (NCP) | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 284 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 8930 Maintenance of Services | 3.00 | Peak Month (NCP) | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 287 | 8940 Maintenance of Meters and House Regulators | 3.00 | Peak Month (NCP) | 54,070 | 32,787 | 10,519 | 94 | 126 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 288 | 8950 Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | Total Distribution | | | 6,233,802 | 3,780,023 | 1,212,722 | 10,854 | 14,559 | 146 | 252,925 | 510,030 | 122,555 | 11,826 | 318,163 |
| 290 | Customer Accounts | | | | | | | | | | | | | |
| 291 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 9010 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 9020 Meter Reading Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 9030 Customer Records and Collection Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 9040 Uncollectible Account | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 9050 Miscellaneous Customer Accounts Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | Total Customer Accounts | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 298 | Customer Service and Information | | | | | | | | | | | | | |
| 299 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 9070 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | 9080 Customer Assistance Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 9090 Informational and Instructional Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 9100 Miscellaneous Customer Service and Information Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | Total Customer Service and Information | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | Sales: | | | | | | | | | | | | | |
| 306 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 9110 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 9120 Demonstrating and Selling Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | 9130 Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 9160 Miscellaneous Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 311 | Total Sales | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | Administrative & General: | | | | | | | | | | | | | |
| 313 | Operation | | | | | | | | | | | | | |
| 314 | Administrative and General Salaries | 25.40 | Payroll - Demand | 22,815 | 15,785 | 5,064 | 45 | 58 | 0 | 397 | 776 | 187 | 18 | 484 |
| 315 | 9200 Office Supplies and Expense | 27.40 | PTD Plant - Demand | 10,113 | 6,137 | 1,969 | 18 | 24 | 0 | 407 | 828 | 199 | 19 | 512 |
| 317 | 9220 Administrative Expenses Transferret | 25.40 | Payroll - Demand | 2,785,833 | 1,927,450 | 618,372 | 5,534 | 7,030 | 48 | 48,533 | 94,780 | 22,775 | 2,197 | 59,115 |
| 318 | 9230 Outside Services Employer | 25.40 | Payroll - Demand | 29,468 | 20,388 | 6,541 | 59 | 74 | 1 | 513 | 1,003 | 241 | 23 | 625 |
| 319 | 9240 Property Insurance | 27.40 | PTD Plant - Demand | 64,660 | 37,097 | 11,889 | 106 | 143 | 1 | 2,457 | 5,000 | 1,201 | 115 | 3,091 |
| 320 | 9250 Injuries and Damages | 27.40 | PTD Plant - Demand | 22,995 | 13,956 | 4,477 | 40 | 54 | 1 | 925 | 1,883 | 452 | 43 | 1,164 |
| 321 | 9260 Employee Pensions and Benefit | 25.40 | Payroll - Demand | 650,341 | 449,955 | 144,356 | 1,292 | 1,641 | 11 | 11,330 | 22,126 | 5,317 | 513 | 13,800 |
| 322 | 9270 Franchise Requirements | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 323 | 9280 Regulatory Commission Expense | 25.40 | Payroll - Demand | 108,897 | 75,343 | 24,172 | 216 | 275 | 2 | 1,897 | 3,705 | 890 | 86 | 2,311 |
| 324 | 930.1 General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 325 | 930.2 Miscellaneous General Expense | 25.40 | Payroll - Demand | 28,951 | 20,030 | 6,426 | 58 | 73 | 0 | 504 | 985 | 237 | 23 | 614 |
| 326 | 9310 Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 327 | Maintenance | | | | | | | | | | | | | |
| 328 | 9320 Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | Total A&G | | | 3,720,472 | 2,566,101 | 823,266 | 7,368 | 9,371 | 64 | 66,964 | 131,086 | 31,499 | 3,037 | 81,716 |
| 330 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 331 | Labor-Related | | | | | | | | | | | | | |
| 332 | Promotion | 16.40 | O&M Expenses less A&G - Demanc | (491,288) | (305,467) | (98,001) | (877) | (1,164) | (11) | (17,882) | (35,975) | (8,645) | (834) | (22,432) |
| 333 | 16.40 O&M Expenses less A&G - Demanc | | | (22,248) | (13,833) | (4,438) | (40) | (53) | (0) | (810) | (1,629) | (391) | (38) | (1,016) |
| 334 | Rate Case - Related | 16.40 | O&M Expenses less A&G - Demanc | (250,253) | (155,599) | (49,500) | (447) | (593) | (6) | (9,108) | (18,325) | (4,403) | (425) | (11,426) |
| 335 | O&M - Related | 16.40 | O&M Expenses less A&G - Demanc | (49,092) | (30,524) | (9,793) | (88) | (110) | (1) | (1,787) | (3,595) | (864) | (83) | (2,242) |
| 331 | Adjustments to Operations and Maintenance Expense | | | (812,880) | (505,424) | (162,152) | (1,451) | (1,926) | (18) | (29,587) | (59,524) | (14,303) | (1,380) | (37,116) |
| 332 | | | | | | | | | | | | | | |
| 333 | TOTAL O&M EXPENSE - DEMAND | | | 9,875,704 | 6,393,231 | 2,051,101 | 18,357 | 23,955 | 201 | 290,997 | 581,812 | 139,804 | 13,483 | 362,763 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|--|-------|--|---------|---------|-------|-----|-----|-----|-------|-------|------|-----|-------|
| Kansas Jurisdiction Case No. 19-ATMG-__AT: | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | | | |
| 428 | Distribution: | | | | | | | | | | | | | |
| 429 | Operation | | | | | | | | | | | | | |
| 430 | 8700 | 15.60 | Distribution Plant - Comm | 7,651 | 4,289 | 1,457 | 12 | 18 | 0 | 240 | 873 | 136 | 16 | 610 |
| 431 | 8710 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | 8711 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | 8720 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | 8740 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | 8750 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 436 | 8760 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 437 | 8770 | 1.00 | Total Throughput | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| 438 | 8780 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | 8790 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | 8800 | 15.60 | Distribution Plant - Comm | 1,226 | 687 | 233 | 2 | 3 | 0 | 38 | 140 | 22 | 3 | 98 |
| 441 | 8810 | 15.60 | Distribution Plant - Comm | 290 | 163 | 55 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 |
| 442 | | | | | | | | | | | | | | |
| 443 | 8850 | 15.60 | Distribution Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 444 | 8860 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | 8870 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | 8890 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | 8900 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | 8910 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 449 | 8920 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 450 | 8930 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 8940 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | 8950 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | | | Total Distribution | 22,761 | 12,760 | 4,334 | 35 | 55 | 0 | 715 | 2,597 | 404 | 47 | 1,814 |
| 454 | | | | | | | | | | | | | | |
| 455 | Customer Accounts | | | | | | | | | | | | | |
| 456 | 9010 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 457 | 9020 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 458 | 9030 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | 9040 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | 9050 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | | | Total Customer Accounts | 0 | - | - | - | - | - | - | - | - | - | - |
| 462 | | | | | | | | | | | | | | |
| 463 | Customer Service and Information | | | | | | | | | | | | | |
| 464 | 9070 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | 9080 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | 9090 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | 9100 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 468 | | | Total Customer Service and Information | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | | | | | | | | | | | | | | |
| 470 | Sales: | | | | | | | | | | | | | |
| 471 | 9110 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | 9120 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 473 | 9130 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 474 | 9160 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 475 | | | Total Sales | 0 | - | - | - | - | - | - | - | - | - | - |
| 476 | | | | | | | | | | | | | | |
| 477 | Administrative & General: | | | | | | | | | | | | | |
| 478 | Operation | | | | | | | | | | | | | |
| 479 | 9200 | 25.60 | Payroll - Comm | 83 | 46 | 16 | 0 | 0 | 0 | 3 | 9 | 1 | 0 | 7 |
| 480 | 9210 | 27.60 | PTD Plant - Commodity | 76 | 43 | 15 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 481 | 9220 | 25.60 | Payroll - Comm | 10,115 | 5,670 | 1,926 | 16 | 24 | 0 | 318 | 1,154 | 180 | 21 | 806 |
| 482 | 9230 | 25.60 | Payroll - Comm | 307 | 60 | 20 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 9 |
| 483 | 9240 | 27.60 | PTD Plant - Commodity | 462 | 259 | 88 | 1 | 1 | 0 | 14 | 53 | 8 | 1 | 37 |
| 484 | 9250 | 27.60 | PTD Plant - Commodity | 174 | 97 | 33 | 0 | 0 | 0 | 5 | 20 | 3 | 0 | 14 |
| 485 | 9260 | 25.60 | Payroll - Comm | 2,361 | 1,324 | 450 | 4 | 6 | 0 | 74 | 269 | 42 | 5 | 188 |
| 486 | 9270 | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 487 | 9280 | 25.60 | Payroll - Comm | 395 | 222 | 75 | 1 | 1 | 0 | 12 | 45 | 7 | 1 | 32 |
| 488 | 930.1 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 489 | 930.2 | 25.60 | Payroll - Comm | 105 | 59 | 20 | 0 | 0 | 0 | 3 | 12 | 2 | 0 | 8 |
| 490 | 9310 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 491 | | | Maintenance | | | | | | | | | | | |
| 492 | 9320 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 493 | | | Total A&G | 13,878 | 7,780 | 2,643 | 22 | 33 | 0 | 436 | 1,583 | 247 | 28 | 1,106 |
| 494 | | | | | | | | | | | | | | |
| 495 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 496 | Labor-Related | 16.60 | O&M Expenses less A&G - Comm | (1,880) | (1,096) | (372) | (3) | (5) | (0) | (61) | (183) | (29) | (3) | (128) |
| 497 | Promotion | 16.60 | O&M Expenses less A&G - Comm | (85) | (50) | (17) | (0) | (0) | (0) | (3) | (8) | (1) | (0) | (6) |
| 498 | Rate Case - Related | 16.60 | O&M Expenses less A&G - Comm | (957) | (558) | (199) | (2) | (0) | (0) | (21) | (59) | (15) | (2) | (65) |
| 499 | O&M - Related | 16.60 | O&M Expenses less A&G - Comm | (188) | (109) | (37) | (0) | (0) | (0) | (6) | (18) | (3) | (0) | (13) |
| 495 | Adjustments to Operations and Maintenance Expense | | | (3,110) | (1,813) | (616) | (5) | (8) | (0) | (102) | (303) | (47) | (5) | (212) |
| 496 | | | | | | | | | | | | | | |
| 497 | TOTAL O&M EXPENSE - COMMODITY | | | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|---|--|-------------|------------|-----------|---------|---------|-------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-___AT | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | |
| 591 | | | | | | | | | | | | |
| 592 | Distribution: | | | | | | | | | | | |
| 593 | Operation | | | | | | | | | | | |
| 594 | 8700 Supervision and Engineering | 1,703,331 | 1,217,730 | 267,910 | 2,082 | 2,479 | 452 | 43,750 | 87,647 | 26,286 | 2,227 | 52,769 |
| 595 | 8710 Distribution Load Dispatching | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 770 | 185 | 18 | 480 |
| 596 | 8711 Odorization | 1,028 | 623 | 300 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 597 | 8720 Compressor Station Labor & Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 598 | 8740 Mains & Services | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 599 | 8750 Measuring and Regulating Station Exp. - Gen | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,364 | 2,751 | 661 | 64 | 1,716 |
| 600 | 8760 Measuring and Regulating Station Exp. - Ind | 1,330 | 807 | 299 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 601 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 29,215 | 17,093 | 5,628 | 48 | 69 | 1 | 1,061 | 2,829 | 549 | 58 | 1,881 |
| 602 | 8780 Meters and House Regulator Expense | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 603 | 8790 Customer Installations Expense | 145,278 | 116,862 | 21,452 | 97 | 38 | 0 | 1,048 | 2,183 | 3,020 | 144 | 433 |
| 604 | 8800 Other Expense | 272,858 | 195,069 | 42,917 | 334 | 397 | 72 | 7,008 | 14,040 | 4,211 | 357 | 8,453 |
| 605 | 8810 Rents | 64,650 | 46,219 | 10,169 | 79 | 94 | 17 | 1,661 | 3,327 | 998 | 85 | 2,003 |
| 606 | Maintenance | | | | | | | | | | | |
| 607 | 8850 Maintenance Supervision and Engineering | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 608 | 8860 Maintenance of Structures and Improvement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | 8870 Maintenance of Mains | 283,341 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 610 | 8890 Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 611 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 612 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 613 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 614 | 8930 Maintenance of Services | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 615 | 8940 Maintenance of Meters and House Regulators | 54,070 | 32,787 | 10,519 | 94 | 124 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 616 | 8950 Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Distribution | 7,478,064 | 4,861,243 | 1,343,171 | 11,461 | 14,816 | 793 | 258,418 | 520,453 | 133,788 | 12,390 | 321,531 |
| 618 | Customer Accounts | | | | | | | | | | | |
| 619 | Supervisor | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 620 | 9010 Meter Reading Expense | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 621 | 9020 Customer Records and Collection Expense | 131,248 | 120,789 | 9,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 622 | 9040 Uncollectible Account | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 623 | 9050 Miscellaneous Customer Accounts Expense | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 624 | Total Customer Accounts | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 625 | Customer Service and Information | | | | | | | | | | | |
| 626 | Supervisor | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 627 | 9080 Customer Assistance Expense | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 628 | 9090 Informational and Instructional Advertising Expense | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 629 | 9100 Miscellaneous Customer Service and Information Expense | 79,349 | 73,081 | 5,772 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 630 | Total Customer Service and Information | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 631 | Sales: | | | | | | | | | | | |
| 632 | Supervisor | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 633 | 9110 Demonstrating and Selling Expenses | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 634 | 9120 Advertising Expense | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | 9160 Miscellaneous Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 636 | Total Sales | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 637 | Administrative & General: | | | | | | | | | | | |
| 638 | Operation | | | | | | | | | | | |
| 639 | Administrative and General Salaries | 76,526 | 65,138 | 9,038 | 63 | 64 | 31 | 508 | 862 | 294 | 23 | 506 |
| 640 | 9210 Office Supplies and Expense | 17,100 | 12,221 | 2,694 | 21 | 25 | 5 | 437 | 883 | 264 | 22 | 527 |
| 641 | 9220 Administrative Expenses Transferet | 9,344,287 | 7,953,715 | 1,103,566 | 7,742 | 7,778 | 3,767 | 61,979 | 105,266 | 35,865 | 2,835 | 61,774 |
| 642 | 9230 Outside Services Employer | 98,841 | 84,112 | 11,673 | 82 | 82 | 40 | 656 | 1,113 | 379 | 30 | 653 |
| 643 | 9240 Property Insurance | 103,247 | 73,789 | 16,268 | 137 | 151 | 27 | 2,639 | 5,332 | 1,596 | 134 | 3,183 |
| 644 | 9250 Injuries and Damages | 38,883 | 27,789 | 6,127 | 48 | 57 | 10 | 994 | 2,008 | 601 | 51 | 1,199 |
| 645 | 9260 Employee Pensions and Benefit | 2,181,386 | 1,856,762 | 257,628 | 1,807 | 1,816 | 879 | 14,469 | 24,574 | 8,373 | 662 | 14,421 |
| 646 | 9270 Franchise Requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 647 | 9280 Regulatory Commission Expense | 365,263 | 310,906 | 43,138 | 303 | 304 | 147 | 2,423 | 4,115 | 1,402 | 111 | 2,415 |
| 648 | 930.1 General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 649 | 930.2 Miscellaneous General Expense | 97,107 | 82,656 | 11,468 | 80 | 81 | 39 | 644 | 1,094 | 373 | 29 | 642 |
| 650 | 9310 Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 651 | Maintenance | | | | | | | | | | | |
| 652 | 9320 Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 653 | Total A&G | 12,322,640 | 10,467,109 | 1,461,595 | 10,272 | 10,357 | 4,946 | 84,748 | 145,248 | 49,148 | 3,898 | 85,319 |
| 654 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | |
| 655 | Labor-Related | | | | | | | | | | | |
| 656 | Promotion | (717,073) | (508,795) | (117,288) | (966) | (1,198) | (135) | (18,547) | (36,882) | (9,674) | (885) | (22,704) |
| 657 | Rate Case - Related | (32,472) | (23,041) | (5,311) | (44) | (54) | (6) | (840) | (1,670) | (438) | (40) | (1,028) |
| 658 | O&M - Related | (365,263) | (252,170) | (59,744) | (492) | (610) | (69) | (9,447) | (18,787) | (4,928) | (453) | (11,565) |
| 659 | Adjustments to Operations and Maintenance Expense | (71,654) | (50,842) | (11,720) | (97) | (120) | (13) | (1,853) | (3,685) | (967) | (88) | (2,269) |
| 660 | Total Adjustments | (1,286,462) | (841,847) | (194,063) | (1,598) | (1,982) | (223) | (30,687) | (61,025) | (16,007) | (1,464) | (37,565) |
| 661 | TOTAL O&M EXPENSE | 21,306,678 | 16,841,682 | 2,931,068 | 22,374 | 25,366 | 6,637 | 317,114 | 607,333 | 170,351 | 14,985 | 369,768 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|------------|------------|-----------|--------|-------|--------|---------|--------|---------|-------|--------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 90 | | | | | | | | | | | | | | |
| 91 | Distribution: | | | | | | | | | | | | | |
| 92 | Operation | | | | | | | | | | | | | |
| 93 | Supervision & Eng. | 24.20 | Distribution O&M - Cust | 2,186,839 | 1,912,852 | 225,783 | 1,024 | 362 | 1,159 | 8,554 | 14,012 | 19,385 | 927 | 2,781 |
| 94 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 95 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 98 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 99 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Maintenance | | | | | | | | | | | | | |
| 105 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 107 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 108 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 110 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | Total Distribution | | | 2,186,839 | 1,912,852 | 225,783 | 1,024 | 362 | 1,159 | 8,554 | 14,012 | 19,385 | 927 | 2,781 |
| 116 | | | | | | | | | | | | | | |
| 117 | Customer Accounts | | | | | | | | | | | | | |
| 118 | Supervision | 2.00 | Bills | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 119 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 121 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 122 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 123 | Total Customer Accounts Expense | | | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 124 | | | | | | | | | | | | | | |
| 125 | Customer Service and Information | | | | | | | | | | | | | |
| 126 | Supervision | 2.00 | Bills | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 127 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 128 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 129 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 130 | Total Customer Service & Info Expense | | | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 131 | | | | | | | | | | | | | | |
| 132 | Sales | | | | | | | | | | | | | |
| 133 | Supervision | 2.00 | Bills | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 134 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | Total Sales Expense | | | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 138 | | | | | | | | | | | | | | |
| 139 | Administrative & General: | | | | | | | | | | | | | |
| 140 | Operation | | | | | | | | | | | | | |
| 141 | Administrative and General Salaries | 2.00 | Bills | 36,715,054 | 33,815,028 | 2,670,761 | 12,111 | 3,983 | 20,904 | 71,100 | 45,756 | 63,302 | 3,027 | 9,082 |
| 142 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 143 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 145 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 146 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 147 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 148 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 149 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 150 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | Miscellaneous General Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | Maintenance | | | | | | | | | | | | | |
| 155 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | Total A&G | | | 36,715,054 | 33,815,028 | 2,670,761 | 12,111 | 3,983 | 20,904 | 71,100 | 45,756 | 63,302 | 3,027 | 9,082 |
| 157 | | | | | | | | | | | | | | |
| 158 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | | | | | | | | | | | | | | |
| 160 | TOTAL PAYROLL EXPENSE - CUSTOMER | | | 63,096,580 | 58,011,490 | 4,656,536 | 21,116 | 6,970 | 35,838 | 126,508 | 89,921 | 124,402 | 5,950 | 17,849 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------------------|-------------------|--|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | Demand | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 161 | | | | | | | | | | | | | | |
| 162 | | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | |
| 164 | | | | | | | | | | | | | | |
| 165 | | | | | | | | | | | | | | |
| 166 | | | | | | | | | | | | | | |
| 167 | Production & Gathering: | | | | | | | | | | | | | |
| 168 | Operation | | | | | | | | | | | | | |
| 169 | Op., Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 170 | Production Maps & Records | 99.00 | | 0 | | | | | | | | | | |
| 171 | Field Lines Expenses | 99.00 | | 0 | | | | | | | | | | |
| 172 | Field Compressor Station Expense | 99.00 | | 0 | | | | | | | | | | |
| 173 | Field Compressor Sta. Fuel & Pwr. | 99.00 | | 0 | | | | | | | | | | |
| 174 | Field Meas. & Regul. Station Exp | 99.00 | | 0 | | | | | | | | | | |
| 175 | Purification Expense | 99.00 | | 0 | | | | | | | | | | |
| 176 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 177 | Maintenance | | | | | | | | | | | | | |
| 178 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 179 | Structures and Improvements | 99.00 | | 0 | | | | | | | | | | |
| 180 | Field Line Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 181 | Compressor Station Equip. Maint. | 99.00 | | 0 | | | | | | | | | | |
| 182 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 183 | Purification Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 184 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 185 | Gas Processed By Others | 99.00 | | 0 | | | | | | | | | | |
| 186 | Total Production & Gathering | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | | | | | | | | | | | | | | |
| 188 | Other Gas Supply Expenses: | | | | | | | | | | | | | |
| 189 | Wellhead Purchases | 99.00 | | 0 | | | | | | | | | | |
| 190 | Field Line Purchases | 99.00 | | 0 | | | | | | | | | | |
| 191 | Transmission Line Purchases | 99.00 | | 0 | | | | | | | | | | |
| 192 | City Gate Purchases | 99.00 | | 0 | | | | | | | | | | |
| 193 | Other Gas Purchases | 99.00 | | 0 | | | | | | | | | | |
| 194 | Exchange Gas | 99.00 | | 0 | | | | | | | | | | |
| 195 | Purchased Gas Expenses | 99.00 | | 0 | | | | | | | | | | |
| 196 | Storage Gas Withdrawal | 99.00 | | 0 | | | | | | | | | | |
| 197 | Company Used Gas | 99.00 | | 0 | | | | | | | | | | |
| 198 | Other Gas Supply Expenses | 99.00 | | 0 | | | | | | | | | | |
| 199 | Total Other Gas Supply Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | | | | | | | | | | | | | | |
| 201 | Underground Storage: | | | | | | | | | | | | | |
| 202 | Operation | | | | | | | | | | | | | |
| 203 | Op., Sup., & Eng. | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 61,394 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 204 | Maps & Records | 99.00 | | 0 | | | | | | | | | | |
| 205 | Wells Expense | 99.00 | | 0 | | | | | | | | | | |
| 206 | Lines Expense | 99.00 | | 0 | | | | | | | | | | |
| 207 | Compressor Station Expense | 99.00 | | 0 | | | | | | | | | | |
| 208 | Compressor Station Fuel & Power | 99.00 | | 0 | | | | | | | | | | |
| 209 | Meas. & Regul. Station Expenses | 99.00 | | 0 | | | | | | | | | | |
| 210 | Purification Expenses | 99.00 | | 0 | | | | | | | | | | |
| 211 | Exploration & Development | 99.00 | | 0 | | | | | | | | | | |
| 212 | Gas Losses | 99.00 | | 0 | | | | | | | | | | |
| 213 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 214 | Storage Well Royalties | 99.00 | | 0 | | | | | | | | | | |
| 215 | Rents | 99.00 | | 0 | | | | | | | | | | |
| 216 | Maintenance | | | | | | | | | | | | | |
| 217 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 218 | Structures and Improvements | 99.00 | | 0 | | | | | | | | | | |
| 219 | Reservoirs & Wells Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 220 | Line Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 221 | Compressor Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 222 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 223 | Purification Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 224 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 225 | Total Underground Storage Expense | | | 61,394 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 226 | | | | | | | | | | | | | | |
| 227 | Transmission: | | | | | | | | | | | | | |
| 228 | Operation | | | | | | | | | | | | | |
| 229 | Op., Sup., & Eng. | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 1,686 | 1,128 | 362 | 3 | 4 | | | 152 | 37 | 0 | |
| 230 | System Control & Load Dispatching | 99.00 | | 0 | | | | | | | | | | |
| 231 | Communication Systems Expense | 99.00 | | 0 | | | | | | | | | | |
| 232 | Compressor Station Labor Expense | 99.00 | | 0 | | | | | | | | | | |
| 233 | Compressor Station Fuel & Gas | 99.00 | | 0 | | | | | | | | | | |
| 234 | Compressor Station Fuel & Power | 99.00 | | 0 | | | | | | | | | | |
| 235 | Mains Expense | 99.00 | | 0 | | | | | | | | | | |
| 236 | Meas. & Regul. Station Expenses | 99.00 | | 0 | | | | | | | | | | |
| 237 | Other Expenses | 99.00 | | 0 | | | | | | | | | | |
| 238 | LDC Payment | 99.00 | | 0 | | | | | | | | | | |
| 239 | LDC Payment - A&G | 99.00 | | 0 | | | | | | | | | | |
| 240 | Rents | 99.00 | | 0 | | | | | | | | | | |
| 241 | Maintenance | | | | | | | | | | | | | |
| 242 | Maint. Sup., & Eng. | 99.00 | | 0 | | | | | | | | | | |
| 243 | Structure & Improv. | 99.00 | | 0 | | | | | | | | | | |
| 244 | Mains | 99.00 | | 0 | | | | | | | | | | |
| 245 | Compressor Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 246 | Meas. & Regul. Station Equip Maint | 99.00 | | 0 | | | | | | | | | | |
| 247 | Communication Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 248 | Other Equipment Maintenance | 99.00 | | 0 | | | | | | | | | | |
| 249 | Total Transmission Expense | | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 | 0 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|---------------------------|------------|------------|-----------|--------|--------|-----|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | | |
| 251 | Distribution: | | | | | | | | | | | | | |
| 252 | Operation | | | | | | | | | | | | | |
| 253 | Supervision & Eng. | 24.40 | Distribution O&M - Demand | 11,160,303 | 6,767,332 | 2,171,121 | 19,431 | 26,065 | 261 | 452,809 | 913,100 | 219,409 | 21,171 | 569,603 |
| 254 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 255 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 257 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 258 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 263 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 264 | Maintenance | | | | | | | | | | | | | |
| 265 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 266 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 267 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | Total Distribution | | | 11,160,303 | 6,767,332 | 2,171,121 | 19,431 | 26,065 | 261 | 452,809 | 913,100 | 219,409 | 21,171 | 569,603 |
| 276 | | | | | | | | | | | | | | |
| 277 | Customer Accounts | | | | | | | | | | | | | |
| 278 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | Total Customer Accounts Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 284 | | | | | | | | | | | | | | |
| 285 | Customer Service and Information | | | | | | | | | | | | | |
| 286 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 291 | | | | | | | | | | | | | | |
| 292 | Sales | | | | | | | | | | | | | |
| 293 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 | | | | | | | | | | | | | | |
| 299 | Administrative & General: | | | | | | | | | | | | | |
| 300 | Operation | | | | | | | | | | | | | |
| 301 | Administrative and General Salaries | 2.91 | Winter Peak Month (Sales) | 15,619,534 | 11,757,241 | 3,772,003 | 33,759 | 41,508 | 197 | 14,826 | - | - | - | - |
| 302 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 311 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 313 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 314 | Maintenance | | | | | | | | | | | | | |
| 315 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 316 | Total A&G | | | 15,619,534 | 11,757,241 | 3,772,003 | 33,759 | 41,508 | 197 | 14,826 | 0 | 0 | 0 | 0 |
| 317 | | | | | | | | | | | | | | |
| 318 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 319 | | | | | | | | | | | | | | |
| 320 | TOTAL PAYROLL EXPENSE - DEMAND | | | 26,842,917 | 18,571,958 | 5,958,327 | 53,226 | 67,741 | 458 | 467,635 | 913,252 | 219,446 | 21,171 | 569,603 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|--------|--------|--------|-----|-----|---|-------|--------|-------|-----|-------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | |
| 411 | Distribution: | | | | | | | | | | | | | |
| 412 | Operation | | | | | | | | | | | | | |
| 413 | Supervision & Eng. | 24.60 | Distribution O&M - Comm | 40,749 | 22,844 | 7,760 | 64 | 98 | 1 | 1,279 | 4,649 | 724 | 84 | 3,248 |
| 414 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 415 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 416 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 417 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 418 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 420 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 421 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 422 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 423 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 424 | Maintenance | | | | | | | | | | | | | |
| 425 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 426 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 427 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 428 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 429 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 430 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 431 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | Total Distribution | | | 40,749 | 22,844 | 7,760 | 64 | 98 | 1 | 1,279 | 4,649 | 724 | 84 | 3,248 |
| 436 | Customer Accounts | | | | | | | | | | | | | |
| 437 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 438 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 441 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 442 | Total Customer Accounts Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 443 | Customer Service and Information | | | | | | | | | | | | | |
| 444 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 449 | Sales | | | | | | | | | | | | | |
| 450 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 454 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Administrative & General: | | | | | | | | | | | | | |
| 456 | Operation | | | | | | | | | | | | | |
| 457 | Administrative and General Salaries | 1.00 | Total Throughput | 56,710 | 31,792 | 10,799 | 88 | 137 | 1 | 1,780 | 6,470 | 1,008 | 116 | 4,520 |
| 458 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 462 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 463 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 464 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 468 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 470 | Maintenance | | | | | | | | | | | | | |
| 471 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | Total A&G | | | 56,710 | 31,792 | 10,799 | 88 | 137 | 1 | 1,780 | 6,470 | 1,008 | 116 | 4,520 |
| 473 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 474 | | | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | | | |
| 480 | TOTAL PAYROLL EXPENSE - COMMODITY | | | 97,460 | 54,636 | 18,558 | 152 | 235 | 1 | 3,059 | 11,119 | 1,731 | 200 | 7,767 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------|------------|------------|--------|--------|--------|---------|-----------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | |
| 570 | | | | | | | | | | | | |
| 571 | Distribution: | | | | | | | | | | | |
| 572 | Operation | | | | | | | | | | | |
| 573 | Supervision & Eng. | 13,387,892 | 8,703,028 | 2,404,664 | 20,518 | 26,526 | 1,420 | 462,642 | 931,761 | 239,518 | 22,182 | 575,632 |
| 574 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | Compressor Station Labor and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 576 | Mains and Services Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Measuring and Regulating Station Expenses - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 578 | Measuring and Regulating Station Expenses - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 579 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | Meter and House Regulator Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 581 | Customer Installations Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 582 | Other Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 583 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 584 | Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | Maintenance Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 586 | Maintenance of Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 587 | Maintenance of Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 588 | Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 589 | Maint. of Measuring and Regulating Station Equip. - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | Maint. of Measuring and Regulating Station Equip. - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 591 | Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 592 | Maintenance of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 593 | Maintenance of Meters and House Regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 594 | Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | Total Distribution | 13,387,892 | 8,703,028 | 2,404,664 | 20,518 | 26,526 | 1,420 | 462,642 | 931,761 | 239,518 | 22,182 | 575,632 |
| 596 | | | | | | | | | | | | |
| 597 | Customer Accounts | | | | | | | | | | | |
| 598 | Supervision | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 599 | Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | Customer Rec. & Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 | Uncollectible Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 602 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 603 | Total Customer Accounts Expense | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 604 | | | | | | | | | | | | |
| 605 | Customer Service and Information | | | | | | | | | | | |
| 606 | Supervision | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 607 | Customer Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 608 | Information & Instruction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | Total Customer Service & Info Expense | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 611 | | | | | | | | | | | | |
| 612 | Sales | | | | | | | | | | | |
| 613 | Supervision | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 614 | Demonstration & Selling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 616 | Misc. Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Sales Expense | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 618 | | | | | | | | | | | | |
| 619 | Administrative & General: | | | | | | | | | | | |
| 620 | Operation | | | | | | | | | | | |
| 621 | Administrative and General Salaries | 52,391,299 | 45,604,060 | 6,453,563 | 45,958 | 45,628 | 21,101 | 87,706 | 52,226 | 64,309 | 3,144 | 13,602 |
| 622 | Office Supplies and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 623 | Administrative Expenses Transferred - Customer Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 624 | Administrative Expenses Transferred - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | Outside Services Employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 626 | Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 627 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 628 | Employee Pensions and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | Regulatory Commission Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | Duplicate Charges - Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 631 | General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 632 | Miscellaneous General Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 633 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 634 | Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 635 | Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 636 | Total A&G | 52,391,299 | 45,604,060 | 6,453,563 | 45,958 | 45,628 | 21,101 | 87,706 | 52,226 | 64,309 | 3,144 | 13,602 |
| 637 | | | | | | | | | | | | |
| 638 | Other Utility Plant Related Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 639 | | | | | | | | | | | | |
| 640 | TOTAL PAYROLL EXPENSE | 90,036,956 | 76,638,084 | 10,633,421 | 74,594 | 74,946 | 36,297 | 597,202 | 1,014,292 | 345,579 | 27,321 | 595,220 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------------------------|---------------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|--|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| Intangible Plant: | | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 4 | 30200 | Franchises & Consents | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 5 | 30300 | Misc Intangible Plant | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | 0 | - | - | - | - | - | - | - | - | - | - | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 11 | 32520 | Producing Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 12 | 32540 | Rights of Ways | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 14 | 33201 | Field Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 15 | 33202 | Tributary Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 17 | 33600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | 0 | - | - | - | - | - | - | - | - | - | - | |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 23 | 35010 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 24 | 35020 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 25 | 35100 | Structures and Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 26 | 35102 | Compression Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 27 | 35103 | Meas. & Reg. Sta. Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 28 | 35104 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 29 | 35200 | Wells & Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 30 | 35201 | Well Construction | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 31 | 35202 | Reservoirs | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 32 | 35203 | Cushion Gas | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 33 | 35210 | Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 34 | 35211 | Storage Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 35 | 35300 | Pipelines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 36 | 35400 | Compressor Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 37 | 35500 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 38 | 35600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 39 | 35700 | Other Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | 0 | - | - | - | - | - | - | - | - | - | - | |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 45 | 36500 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 46 | 36520 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 47 | 36602 | Structures & Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 48 | 36603 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 49 | 36700 | Mains Cathodic Protection | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 50 | 36701 | Mains - Steel | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 52 | 36901 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | 0 | - | - | - | - | - | - | - | - | - | - | |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 58 | 37400 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 59 | 37401 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 60 | 37402 | Land Rights | 15.20 Distribution Plant - Cust | 2,126 | 1,859 | 219 | 1 | 0 | 1 | 9 | 14 | 20 | 1 | 3 | |
| 61 | 37403 | Land Other | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 62 | 37500 | Structures & Improvements | 15.20 Distribution Plant - Cust | 1,098 | 959 | 113 | 1 | 0 | 1 | 4 | 7 | 10 | 0 | 1 | |
| 63 | 37501 | Structures & Improvements T.B. | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 64 | 37502 | Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 65 | 37503 | Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 66 | 37600 | Mains Cathodic Protection | 15.20 Distribution Plant - Cust | 52,443 | 45,842 | 5,394 | 24 | 9 | 32 | 211 | 351 | 486 | 23 | 70 | |
| 67 | 37601 | Mains - Steel | 15.20 Distribution Plant - Cust | 978,958 | 855,739 | 100,689 | 457 | 164 | 606 | 3,930 | 6,560 | 9,076 | 434 | 1,302 | |
| 68 | 37602 | Mains - Plastic | 15.20 Distribution Plant - Cust | 1,444,158 | 1,262,386 | 148,537 | 674 | 242 | 894 | 5,797 | 9,678 | 13,389 | 640 | 1,921 | |
| 69 | 37603 | Anode | 15.20 Distribution Plant - Cust | 169,433 | 148,107 | 17,427 | 79 | 28 | 105 | 680 | 1,135 | 1,571 | 75 | 225 | |
| 70 | 37604 | Leak Clamp | 15.20 Distribution Plant - Cust | 91,926 | 80,356 | 9,455 | 43 | 15 | 57 | 369 | 616 | 852 | 41 | 122 | |
| 71 | 37900 | Meas. & Reg. Sta. Equip - General | 15.20 Distribution Plant - Cust | 101,768 | 88,959 | 10,467 | 47 | 17 | 63 | 409 | 682 | 943 | 45 | 135 | |
| 72 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.20 Distribution Plant - Cust | 50,584 | 44,217 | 5,203 | 24 | 8 | 31 | 203 | 339 | 469 | 22 | 67 | |
| 73 | 37908 | Meas. & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 216 | 189 | 22 | 0 | 0 | 0 | 1 | 1 | 2 | 0 | 0 | |
| 74 | 38000 | Services | 15.20 Distribution Plant - Cust | 1,280,003 | 1,118,893 | 131,653 | 597 | 215 | 793 | 5,138 | 8,578 | 11,867 | 568 | 1,703 | |
| 75 | 38100 | Meters | 15.20 Distribution Plant - Cust | 369,862 | 323,308 | 38,042 | 173 | 62 | 239 | 1,485 | 2,479 | 3,429 | 164 | 492 | |
| 76 | 38200 | Meter Installations | 15.20 Distribution Plant - Cust | 652,062 | 569,989 | 67,067 | 304 | 109 | 404 | 2,618 | 4,370 | 6,045 | 289 | 867 | |
| 77 | 38300 | House Regulators | 15.20 Distribution Plant - Cust | 98,649 | 86,232 | 10,146 | 46 | 17 | 61 | 396 | 661 | 915 | 44 | 131 | |
| 78 | 38400 | House Reg. Installations | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 79 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 33,077 | 28,914 | 3,402 | 15 | 6 | 20 | 133 | 222 | 307 | 15 | 44 | |
| 80 | 38600 | Other Prop. On Cust. Prem | 15.20 Distribution Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 81 | | | | | | | | | | | | | | | |
| 82 | | Total Distribution Plant | | 5,326,363 | 4,655,951 | 547,835 | 2,484 | 893 | 3,298 | 21,382 | 35,693 | 49,380 | 2,362 | 7,085 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|-----------|-----------|---------|-------|-----|-------|--------|--------|--------|-------|-------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | General: | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | |
| 86 | 3890C Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 3900C Structures & Improvements | 23.20 General Plant - Cust | 31,337 | 27,700 | 3,026 | 14 | 5 | 19 | 112 | 174 | 241 | 12 | 35 | |
| 88 | 39003 Improvements | 23.20 General Plant - Cust | 22 | 19 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 89 | 39004 Air Conditioning Equipment | 23.20 General Plant - Cust | 530 | 469 | 51 | 0 | 0 | 0 | 2 | 3 | 4 | 0 | 1 | |
| 90 | 39005 Improvement to Leased Premises | 23.20 General Plant - Cust | 665 | 588 | 64 | 0 | 0 | 0 | 2 | 4 | 5 | 0 | 1 | |
| 91 | 3910C Office Furniture & Equipment | 23.20 General Plant - Cust | 14,218 | 12,568 | 1,373 | 6 | 2 | 9 | 51 | 79 | 109 | 5 | 16 | |
| 92 | 39103 Office Furn. Copiers & Type | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 93 | 3920C Transportation Equipment | 23.20 General Plant - Cust | 8,560 | 7,566 | 827 | 4 | 1 | 5 | 31 | 48 | 66 | 3 | 9 | |
| 94 | 3930C Stores Equipment | 23.20 General Plant - Cust | 115 | 101 | 11 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | |
| 95 | 3940C Tools, Shop & Garage Equipment | 23.20 General Plant - Cust | 39,730 | 35,119 | 3,836 | 17 | 6 | 24 | 142 | 221 | 306 | 15 | 44 | |
| 96 | 3950C Laboratory Equipment | 23.20 General Plant - Cust | 172 | 152 | 17 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | |
| 97 | 3960C Power Operated Equipment | 23.20 General Plant - Cust | 10 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 98 | 39603 Ditchers | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 99 | 39604 Backhoes | 23.20 General Plant - Cust | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100 | 39605 Welders | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 101 | 3970C Communication Equipment | 23.20 General Plant - Cust | 19,702 | 17,415 | 1,902 | 9 | 3 | 12 | 71 | 110 | 152 | 7 | 22 | |
| 102 | 39701 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 103 | 39702 Communication Equipment - Fixed Radios | 23.20 General Plant - Cust | 7,345 | 6,492 | 709 | 3 | 1 | 4 | 26 | 41 | 56 | 3 | 8 | |
| 104 | 3980C Miscellaneous Equipment | 23.20 General Plant - Cust | 8,257 | 7,299 | 797 | 4 | 1 | 5 | 30 | 46 | 64 | 3 | 9 | |
| 105 | 3990C Other Tangible Property - Servers - H/W | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 106 | 39901 Other Tangible Property - Servers - S/W | 23.20 General Plant - Cust | 2,990 | 2,643 | 289 | 1 | 0 | 2 | 11 | 17 | 23 | 1 | 3 | |
| 107 | 39902 Other Tangible Property - Network - H/W | 23.20 General Plant - Cust | 959 | 848 | 93 | 0 | 0 | 1 | 3 | 5 | 7 | 0 | 1 | |
| 108 | 39903 Other Tang. Property - CPU | 23.20 General Plant - Cust | 42,768 | 37,804 | 4,130 | 19 | 7 | 26 | 153 | 238 | 329 | 16 | 47 | |
| 109 | 39904 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 110 | 39905 Other Tang. Property - PC Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 111 | 39906 Other Tang. Property - PC Software | 23.20 General Plant - Cust | 61,955 | 54,764 | 5,983 | 27 | 10 | 38 | 222 | 344 | 476 | 23 | 68 | |
| 112 | 39907 Other Tang. Property - Mainframe S/W | 23.20 General Plant - Cust | 3,392 | 2,998 | 328 | 1 | 1 | 2 | 12 | 19 | 26 | 1 | 4 | |
| 113 | 39908 Other Tang. Property - Application Software | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 114 | | | | | | | | | | | | | | |
| 115 | | | | | | | | | | | | | | |
| 116 | Total General Plant | | 242,730 | 214,558 | 23,439 | 106 | 38 | 148 | 869 | 1,349 | 1,867 | 89 | 268 | |
| 117 | | | | | | | | | | | | | | |
| 118 | TOTAL DIRECT DEPRECIATION EXPENSE | | 5,569,093 | 4,870,508 | 571,274 | 2,591 | 930 | 3,446 | 22,251 | 37,043 | 51,247 | 2,451 | 7,353 | |
| 119 | | | | | | | | | | | | | | |
| 120 | Shared Services General Office: | 23.20 General Plant - Cust | 140,126 | 123,863 | 13,531 | 61 | 22 | 85 | 502 | 779 | 1,078 | 52 | 155 | |
| 121 | Shared Services Customer Support: | 23.20 General Plant - Cust | 138,257 | 113,371 | 12,385 | 56 | 20 | 78 | 459 | 713 | 986 | 47 | 142 | |
| 122 | Colorado-Kansas General Office: | 23.20 General Plant - Cust | 32,181 | 28,446 | 3,107 | 14 | 5 | 20 | 115 | 179 | 247 | 12 | 36 | |
| 123 | | | | | | | | | | | | | | |
| 124 | TOTAL DEPRECIATION EXPENSE - CUSTOMER | | 5,869,657 | 5,136,188 | 600,297 | 2,722 | 977 | 3,628 | 23,327 | 38,713 | 53,558 | 2,561 | 7,684 | |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------------------------|-------------------|--|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Demand | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 125 | | Intangible Plant: | | | | | | | | | | | | | |
| 126 | | | | | | | | | | | | | | | |
| 127 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 128 | 30200 | Franchises & Consents | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 129 | 30300 | Misc Intangible Plant | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 130 | | | | | | | | | | | | | | | |
| 131 | | Total Intangible Plant: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 132 | | | | | | | | | | | | | | | |
| 133 | | Production Plant: | | | | | | | | | | | | | |
| 134 | | | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 138 | 33201 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 139 | 33202 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 140 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 141 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 142 | | | | | | | | | | | | | | | |
| 143 | | Total Production Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | | | | | | | | | | | | | | | |
| 145 | | Storage Plant: | | | | | | | | | | | | | |
| 146 | | | | | | | | | | | | | | | |
| 147 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 148 | 35020 | Rights of Way | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 7,225 | 5,444 | 1,747 | 16 | 19 | - | - | - | - | - | - |
| 149 | 35100 | Structures and Improvements | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 680 | 520 | 167 | 1 | 2 | - | - | - | - | - | - |
| 150 | 35102 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | 35103 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | 35104 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | 35200 | Wells & Rights of Way | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 41,035 | 30,918 | 9,919 | 89 | 109 | - | - | - | - | - | - |
| 154 | 35201 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 155 | 35202 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 35203 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 157 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 158 | 35211 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | 35300 | Pipelines | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 22,904 | 17,257 | 5,536 | 50 | 61 | - | - | - | - | - | - |
| 160 | 35400 | Compressor Station Equipment | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 57,584 | 43,387 | 13,919 | 125 | 153 | - | - | - | - | - | - |
| 161 | 35500 | Meas. & Reg. Equipment | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 0 | - | - | - | - | - | - | - | - | - | - |
| 162 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 163 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 164 | | Total Storage Plant | | | 129,437 | 97,525 | 31,288 | 280 | 344 | - | - | - | - | - | - |
| 165 | | | | | | | | | | | | | | | |
| 166 | | Transmission: | | | | | | | | | | | | | |
| 167 | | | | | | | | | | | | | | | |
| 168 | | | | | | | | | | | | | | | |
| 169 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 170 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 171 | 36602 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 172 | 36603 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 173 | 36700 | Mains Cathodic Protection | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 73,290 | 49,035 | 15,732 | 141 | 173 | - | - | 6,616 | 1,590 | 3 | - |
| 174 | 36701 | Mains - Steel | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 3,227 | 2,159 | 693 | 6 | 8 | - | - | 291 | 70 | 0 | - |
| 175 | 36900 | Meas. & Reg. Equipment | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 4,029 | 2,695 | 865 | 8 | 10 | - | - | 364 | 87 | 0 | - |
| 176 | 36901 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 177 | | | | | | | | | | | | | | | |
| 178 | | Total Transmission Plant | | | 80,546 | 53,889 | 17,289 | 155 | 190 | - | - | 7,271 | 1,747 | 4 | - |
| 179 | | | | | | | | | | | | | | | |
| 180 | | Distribution: | | | | | | | | | | | | | |
| 181 | | | | | | | | | | | | | | | |
| 182 | 37400 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 183 | 37401 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 184 | 37402 | Land Rights | 15.40 | Distribution Plant - Demand | 3,086 | 1,871 | 600 | 5 | 7 | 0 | 125 | 252 | 61 | 6 | 157 |
| 185 | 37403 | Land Other | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 186 | 37500 | Structures & Improvements | 15.40 | Distribution Plant - Demand | 1,593 | 966 | 310 | 3 | 4 | 0 | 65 | 130 | 31 | 3 | 81 |
| 187 | 37501 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 188 | 37502 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 189 | 37503 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 190 | 37600 | Mains Cathodic Protection | 15.40 | Distribution Plant - Demand | 76,109 | 46,151 | 14,806 | 133 | 178 | 2 | 3,088 | 6,227 | 1,496 | 144 | 3,884 |
| 191 | 37601 | Mains - Steel | 15.40 | Distribution Plant - Demand | 1,420,745 | 861,505 | 276,391 | 2,474 | 3,318 | 33 | 57,644 | 116,241 | 27,932 | 2,695 | 72,512 |
| 192 | 37602 | Mains - Plastic | 15.40 | Distribution Plant - Demand | 2,095,883 | 1,270,892 | 407,732 | 3,649 | 4,895 | 49 | 85,037 | 171,478 | 41,205 | 3,976 | 106,970 |
| 193 | 37603 | Anode | 15.40 | Distribution Plant - Demand | 245,896 | 149,105 | 47,836 | 428 | 574 | 6 | 9,977 | 20,118 | 4,834 | 466 | 12,550 |
| 194 | 37604 | Leak Clamp | 15.40 | Distribution Plant - Demand | 133,411 | 80,897 | 25,954 | 232 | 312 | 3 | 5,413 | 10,915 | 2,623 | 253 | 6,809 |
| 195 | 37800 | Meas. & Reg. Sta. Equip - General | 15.40 | Distribution Plant - Demand | 147,604 | 89,558 | 28,732 | 257 | 345 | 3 | 5,992 | 12,064 | 2,904 | 280 | 7,538 |
| 196 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.40 | Distribution Plant - Demand | 73,412 | 44,515 | 14,282 | 128 | 171 | 2 | 2,979 | 6,006 | 1,443 | 139 | 3,747 |
| 197 | 37908 | Meas. & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 313 | 190 | 61 | 1 | 1 | 0 | 13 | 26 | 6 | 1 | 16 |
| 198 | 38000 | Services | 15.40 | Distribution Plant - Demand | 1,857,648 | 1,126,432 | 361,386 | 3,234 | 4,339 | 43 | 75,371 | 151,987 | 36,521 | 3,524 | 94,811 |
| 199 | 38100 | Meters | 15.40 | Distribution Plant - Demand | 536,714 | 325,487 | 104,424 | 935 | 1,254 | 13 | 21,779 | 43,917 | 10,553 | 1,018 | 27,396 |
| 200 | 38200 | Meter Installations | 15.40 | Distribution Plant - Demand | 946,328 | 573,830 | 184,098 | 1,648 | 2,210 | 22 | 38,396 | 77,425 | 18,605 | 1,795 | 48,299 |
| 201 | 38300 | House Regulators | 15.40 | Distribution Plant - Demand | 143,167 | 86,813 | 27,852 | 249 | 334 | 3 | 5,809 | 11,713 | 2,815 | 272 | 7,307 |
| 202 | 38400 | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 203 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 48,005 | 29,109 | 9,339 | 84 | 112 | 1 | 1,948 | 3,928 | 944 | 91 | 2,450 |
| 204 | 38600 | Other Prop. On Cust. Prem | 15.40 | Distribution Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 205 | | | | | | | | | | | | | | | |
| 206 | | Total Distribution Plant | | | 7,730,065 | 4,687,320 | 1,503,804 | 13,459 | 18,054 | 181 | 313,633 | 632,449 | 151,971 | 14,664 | 394,530 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|-------|------------------------|-----------|-----------|-----------|--------|--------|-----|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 207 | | | | | | | | | | | | | | |
| 208 | General: | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | |
| 210 | 3890C Land & Land Rights | 99.00 | - | | | | | | | | | | | |
| 211 | 3900C Structures & Improvements | 23.40 | General Plant - Demand | 39,523 | 24,411 | 7,832 | 70 | 93 | 1 | 1,476 | 2,997 | 720 | 69 | 1,854 |
| 212 | 3900J Improvements | 23.40 | General Plant - Demand | 28 | 17 | 5 | 0 | 0 | 0 | 1 | 2 | 1 | 0 | 1 |
| 213 | 39004 Air Conditioning Equipment | 23.40 | General Plant - Demand | 668 | 413 | 132 | 1 | 2 | 0 | 25 | 51 | 12 | 1 | 31 |
| 214 | 39005 Improvement to Leased Premises | 23.40 | General Plant - Demand | 839 | 518 | 166 | 1 | 2 | 0 | 31 | 64 | 15 | 1 | 39 |
| 215 | 3910C Office Furniture & Equipment | 23.40 | General Plant - Demand | 17,932 | 11,075 | 3,553 | 32 | 42 | 0 | 670 | 1,360 | 327 | 31 | 841 |
| 216 | 3910J Office Furn. Copiers & Type | 23.40 | General Plant - Demand | 0 | | | | | | | | | | |
| 217 | 3920C Transportation Equipment | 23.40 | General Plant - Demand | 10,796 | 6,668 | 2,139 | 19 | 25 | 0 | 403 | 819 | 197 | 19 | 506 |
| 218 | 3930C Stores Equipment | 23.40 | General Plant - Demand | 145 | 89 | 29 | 0 | 0 | 0 | 5 | 11 | 3 | 0 | 7 |
| 219 | 3940C Tools, Shop & Garage Equipment | 23.40 | General Plant - Demand | 50,108 | 30,948 | 9,929 | 89 | 118 | 1 | 1,672 | 3,800 | 913 | 87 | 2,350 |
| 220 | 3950C Laboratory Equipment | 23.40 | General Plant - Demand | 217 | 134 | 43 | 0 | 1 | 0 | 8 | 16 | 4 | 0 | 10 |
| 221 | 3960C Power Operated Equipment | 23.40 | General Plant - Demand | 12 | 8 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 222 | 3960J Ditchers | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 223 | 39604 Backhoes | 23.40 | General Plant - Demand | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 224 | 39605 Welders | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 3970C Communication Equipment | 23.40 | General Plant - Demand | 24,848 | 15,347 | 4,924 | 44 | 59 | 1 | 928 | 1,884 | 453 | 43 | 1,165 |
| 226 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 227 | 39702 Communication Equipment - Fixed Radios | 23.40 | General Plant - Demand | 9,263 | 5,721 | 1,836 | 16 | 22 | 0 | 346 | 703 | 169 | 16 | 434 |
| 228 | 3980C Miscellaneous Equipment | 23.40 | General Plant - Demand | 10,414 | 6,432 | 2,064 | 18 | 25 | 0 | 389 | 790 | 190 | 18 | 488 |
| 229 | 3990C Other Tangible Property - Servers - H/W | 23.40 | General Plant - Demand | 0 | | | | | | | | | | |
| 230 | 39901 Other Tangible Property - Servers - S/W | 23.40 | General Plant - Demand | 3,771 | 2,329 | 747 | 7 | 9 | 0 | 141 | 286 | 69 | 7 | 177 |
| 231 | 39902 Other Tangible Property - Network - H/W | 23.40 | General Plant - Demand | 1,209 | 747 | 240 | 2 | 3 | 0 | 45 | 92 | 22 | 2 | 57 |
| 232 | 39903 Other Tang. Property - CPU | 23.40 | General Plant - Demand | 53,940 | 33,315 | 10,688 | 96 | 127 | 1 | 2,015 | 4,091 | 983 | 94 | 2,530 |
| 233 | 39904 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | 39905 Other Tang. Property - PC Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 235 | 39906 Other Tang. Property - PC Software | 23.40 | General Plant - Demand | 78,139 | 48,261 | 15,483 | 139 | 184 | 2 | 2,919 | 5,926 | 1,424 | 136 | 3,665 |
| 236 | 39907 Other Tang. Property - Mainframe S/W | 23.40 | General Plant - Demand | 4,278 | 2,642 | 848 | 8 | 10 | 0 | 160 | 324 | 78 | 7 | 201 |
| 237 | 39908 Other Tang. Property - Application Software | 23.40 | General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 238 | | | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | | | |
| 240 | Total General Plant | | | 306,136 | 189,079 | 60,661 | 543 | 722 | 7 | 11,436 | 23,217 | 5,579 | 534 | 14,359 |
| 241 | | | | | | | | | | | | | | |
| 242 | TOTAL DIRECT DEPRECIATION EXPENSE | | | 8,246,184 | 5,027,813 | 1,613,042 | 14,436 | 19,310 | 188 | 325,069 | 662,937 | 159,297 | 15,201 | 408,888 |
| 243 | | | | | | | | | | | | | | |
| 244 | Shared Services General Office: | 23.40 | General Plant - Demand | 176,730 | 109,154 | 35,019 | 313 | 417 | 4 | 6,602 | 13,403 | 3,221 | 308 | 8,289 |
| 245 | Shared Services Customer Support: | 23.40 | General Plant - Demand | 161,761 | 99,908 | 32,053 | 287 | 382 | 4 | 6,043 | 12,268 | 2,948 | 282 | 7,587 |
| 246 | Colorado-Kansas General Office: | 23.40 | General Plant - Demand | 40,587 | 25,068 | 8,042 | 72 | 96 | 1 | 1,516 | 3,078 | 740 | 71 | 1,904 |
| 247 | | | | | | | | | | | | | | |
| 248 | TOTAL DEPRECIATION EXPENSE - DEMAND | | | 8,625,261 | 5,261,943 | 1,688,157 | 15,109 | 20,205 | 196 | 339,230 | 691,686 | 166,205 | 15,862 | 426,668 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Commodity | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 249 | | Intangible Plant: | | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | | | |
| 251 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 252 | 30200 | Franchises & Consents | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 253 | 30300 | Misc Intangible Plant | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 254 | | | | | | | | | | | | | | | |
| 255 | | Total Intangible Plant: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | | | | | | | | | | | | | | | |
| 257 | | Production Plant: | | | | | | | | | | | | | |
| 258 | | | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | 33201 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 263 | 33202 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 264 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 265 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 266 | | | | | | | | | | | | | | | |
| 267 | | Total Production Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | | | | | | | | | | | | | | | |
| 269 | | Storage Plant: | | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | | | | |
| 271 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | 35102 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 35103 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 35104 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 277 | 35200 | Wells & Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 278 | 35201 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | 35202 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35203 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35211 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 35500 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | | | | | | | | | | | | | | | |
| 289 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | | | | | | | | | | | | | | | |
| 291 | | Transmission: | | | | | | | | | | | | | |
| 292 | | | | | | | | | | | | | | | |
| 293 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 36602 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 36603 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 298 | 36701 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 299 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 36901 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | | | | | | | | | | | | | | | |
| 302 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | | | | | | | | | | | | | | | |
| 304 | | Distribution: | | | | | | | | | | | | | |
| 305 | | | | | | | | | | | | | | | |
| 306 | 37400 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 37401 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37402 | Land Rights | 15.60 | Distribution Plant - Comm | 24 | 13 | 4 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 2 |
| 309 | 37403 | Land Other | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 37500 | Structures & Improvements | 15.60 | Distribution Plant - Comm | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 311 | 37501 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | 37502 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 313 | 37503 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 314 | 37600 | Mains Cathodic Protection | 15.60 | Distribution Plant - Comm | 580 | 325 | 110 | 1 | 1 | 0 | 18 | 66 | 10 | 1 | 46 |
| 315 | 37601 | Mains - Steel | 15.60 | Distribution Plant - Comm | 10,828 | 6,070 | 2,062 | 17 | 26 | 0 | 340 | 1,235 | 192 | 22 | 863 |
| 316 | 37602 | Mains - Plastic | 15.60 | Distribution Plant - Comm | 15,973 | 8,954 | 3,042 | 25 | 39 | 0 | 501 | 1,822 | 284 | 33 | 1,273 |
| 317 | 37603 | Anode | 15.60 | Distribution Plant - Comm | 1,874 | 1,051 | 357 | 3 | 5 | 0 | 59 | 214 | 33 | 4 | 149 |
| 318 | 37604 | Leak Clamp | 15.60 | Distribution Plant - Comm | 1,017 | 570 | 194 | 2 | 2 | 0 | 32 | 116 | 18 | 2 | 81 |
| 319 | 37900 | Meas. & Reg. Sta. Equip - General | 15.60 | Distribution Plant - Comm | 1,126 | 631 | 214 | 2 | 3 | 0 | 35 | 128 | 20 | 2 | 90 |
| 320 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.60 | Distribution Plant - Comm | 559 | 314 | 107 | 1 | 1 | 0 | 18 | 64 | 10 | 1 | 45 |
| 321 | 37908 | Meas. & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | 38000 | Services | 15.60 | Distribution Plant - Comm | 14,157 | 7,937 | 2,696 | 22 | 34 | 0 | 444 | 1,615 | 252 | 29 | 1,128 |
| 323 | 38100 | Meters | 15.60 | Distribution Plant - Comm | 4,091 | 2,293 | 779 | 6 | 10 | 0 | 128 | 467 | 73 | 8 | 326 |
| 324 | 38200 | Meter Installations | 15.60 | Distribution Plant - Comm | 7,212 | 4,043 | 1,373 | 11 | 17 | 0 | 226 | 823 | 128 | 15 | 575 |
| 325 | 38300 | House Regulators | 15.60 | Distribution Plant - Comm | 1,091 | 612 | 208 | 2 | 3 | 0 | 34 | 124 | 19 | 2 | 87 |
| 326 | 38400 | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 327 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 366 | 205 | 70 | 1 | 1 | 0 | 11 | 42 | 6 | 1 | 29 |
| 328 | 38600 | Other Prop. On Cust. Prem | 15.60 | Distribution Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | | | | | | | | | | | | | | | |
| 330 | | Total Distribution Plant | | | 58,912 | 33,026 | 11,218 | 92 | 142 | 1 | 1,849 | 6,721 | 1,047 | 121 | 4,695 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|-------|----------------------|--------|--------|--------|-----|-----|---|-------|-------|-------|-----|-------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | | | |
| 332 | General: | | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | | | |
| 334 | 3890C Land & Land Rights | 99.00 | - | | | | | | | | | | | |
| 335 | 3900C Structures & Improvements | 23.60 | General Plant - Comm | 289 | 162 | 55 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 |
| 336 | 3900J Improvements | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | 39004 Air Conditioning Equipment | 23.60 | General Plant - Comm | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 338 | 39005 Improvement to Leased Premises | 23.60 | General Plant - Comm | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 339 | 3910C Office Furniture & Equipment | 23.60 | General Plant - Comm | 131 | 73 | 25 | 0 | 0 | 0 | 4 | 15 | 2 | 0 | 10 |
| 340 | 3910J Office Furn. Copiers & Type | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 341 | 3920C Transportation Equipment | 23.60 | General Plant - Comm | 79 | 44 | 15 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 342 | 3930C Stores Equipment | 23.60 | General Plant - Comm | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 | 3940C Tools, Shop & Garage Equipment | 23.60 | General Plant - Comm | 366 | 205 | 70 | 1 | 1 | 0 | 11 | 42 | 6 | 1 | 29 |
| 344 | 3950C Laboratory Equipment | 23.60 | General Plant - Comm | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 3960C Power Operated Equipment | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 346 | 3960J Ditchers | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 347 | 39604 Backhoes | 23.60 | General Plant - Comm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | 39605 Welders | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 3970C Communication Equipment | 23.60 | General Plant - Comm | 181 | 102 | 35 | 0 | 0 | 0 | 6 | 21 | 3 | 0 | 14 |
| 350 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 351 | 39702 Communication Equipment - Fixed Radios | 23.60 | General Plant - Comm | 68 | 38 | 13 | 0 | 0 | 0 | 2 | 8 | 1 | 0 | 5 |
| 352 | 3980C Miscellaneous Equipment | 23.60 | General Plant - Comm | 76 | 43 | 14 | 0 | 0 | 0 | 2 | 9 | 1 | 0 | 6 |
| 353 | 3990C Other Tangible Property - Servers - H/W | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 354 | 39901 Other Tangible Property - Servers - S/W | 23.60 | General Plant - Comm | 28 | 15 | 5 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 2 |
| 355 | 39902 Other Tangible Property - Network - H/W | 23.60 | General Plant - Comm | 9 | 5 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 356 | 39903 Other Tang. Property - CPU | 23.60 | General Plant - Comm | 394 | 221 | 75 | 1 | 1 | 0 | 12 | 45 | 7 | 1 | 31 |
| 357 | 39904 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39905 Other Tang. Property - PC Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 359 | 39906 Other Tang. Property - PC Software | 23.60 | General Plant - Comm | 570 | 320 | 109 | 1 | 1 | 0 | 18 | 65 | 10 | 1 | 45 |
| 360 | 39907 Other Tang. Property - Mainframe S/W | 23.60 | General Plant - Comm | 31 | 18 | 6 | 0 | 0 | 0 | 1 | 4 | 1 | 0 | 2 |
| 361 | 39908 Other Tang. Property - Application Software | 23.60 | General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | | | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | | | |
| 364 | Total General Plant | | | 2,235 | 1,253 | 426 | 3 | 5 | 0 | 70 | 255 | 40 | 5 | 178 |
| 365 | | | | | | | | | | | | | | |
| 366 | TOTAL DIRECT DEPRECIATION EXPENSE | | | 61,147 | 34,279 | 11,644 | 95 | 148 | 1 | 1,919 | 6,976 | 1,086 | 125 | 4,873 |
| 367 | | | | | | | | | | | | | | |
| 368 | Shared Services General Office: | 23.60 | General Plant - Comm | 1,290 | 723 | 246 | 2 | 3 | 0 | 41 | 147 | 23 | 3 | 103 |
| 369 | Shared Services Customer Support: | 23.60 | General Plant - Comm | 1,181 | 662 | 225 | 2 | 3 | 0 | 37 | 135 | 21 | 2 | 94 |
| 370 | Colorado-Kansas General Office: | 23.60 | General Plant - Comm | 296 | 166 | 56 | 0 | 1 | 0 | 9 | 34 | 5 | 1 | 24 |
| 371 | | | | | | | | | | | | | | |
| 372 | TOTAL DEPRECIATION EXPENSE - COMMODITY | | | 63,914 | 35,830 | 12,171 | 100 | 154 | 1 | 2,006 | 7,292 | 1,135 | 131 | 5,094 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMIG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|--|-----------|-------------------|------------------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|---|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Total Depreciation Expense | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 373 | | | Intangible Plant: | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | | | | |
| 375 | 30100 | | Organization | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 376 | 30200 | | Franchises & Consents | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 377 | 30300 | | Misc Intangible Plant | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 378 | | | | | | | | | | | | | | | |
| 379 | | | Total Intangible Plant: | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 380 | | | | | | | | | | | | | | | |
| 381 | | | Production Plant: | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | | | | |
| 383 | 32520 | | Producing Leaseholds | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 384 | 32540 | | Rights of Ways | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 385 | 33100 | | Production Gas Wells Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 386 | 33201 | | Field Lines | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 387 | 33202 | | Tributary Lines | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 388 | 33400 | | Field Meas. & Reg. Sta. Equip | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 389 | 33600 | | Purification Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 390 | | | | | | | | | | | | | | | |
| 391 | | | Total Production Plant | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 392 | | | | | | | | | | | | | | | |
| 393 | | | Storage Plant: | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | | | | |
| 395 | 35010 | | Land | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | 35020 | | Rights of Way | 7,225 | 5,444 | 1,747 | 16 | 19 | - | - | - | - | - | - | - |
| 397 | 35100 | | Structures and Improvements | 680 | 520 | 167 | 1 | 2 | - | - | - | - | - | - | - |
| 398 | 35102 | | Compression Station Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | 35103 | | Meas. & Reg. Sta. Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | 35104 | | Other Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 401 | 35200 | | Wells \ Rights of Way | 41,035 | 30,918 | 9,919 | 89 | 109 | - | - | - | - | - | - | - |
| 402 | 35201 | | Well Construction | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 403 | 35202 | | Reservoirs | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 404 | 35203 | | Cushion Gas | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | 35210 | | Leaseholds | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | 35211 | | Storage Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | 35300 | | Pipelines | 22,904 | 17,257 | 5,536 | 50 | 61 | - | - | - | - | - | - | - |
| 408 | 35400 | | Compressor Station Equipment | 57,584 | 43,387 | 13,919 | 125 | 153 | - | - | - | - | - | - | - |
| 409 | 35500 | | Meas & Reg. Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 410 | 35600 | | Purification Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | 35700 | | Other Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 412 | | | Total Storage Plant | 129,437 | 97,525 | 31,288 | 280 | 344 | - | - | - | - | - | - | - |
| 413 | | | | | | | | | | | | | | | |
| 414 | | | Transmission: | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | | | | |
| 416 | 36500 | | Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 418 | 36520 | | Rights of Way | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 419 | 36602 | | Structures & Improvements | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | 36603 | | Other Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 421 | 36700 | | Mains Cathodic Protection | 73,290 | 49,035 | 15,732 | 141 | 173 | - | - | 6,616 | 1,590 | 3 | - | - |
| 422 | 36701 | | Mains - Steel | 3,227 | 2,159 | 693 | 6 | 8 | - | - | 291 | 70 | 0 | - | - |
| 423 | 36900 | | Meas. & Reg. Equipment | 4,029 | 2,695 | 865 | 8 | 10 | - | - | 364 | 87 | 0 | - | - |
| 424 | 36901 | | Meas. & Reg. Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 425 | | | Total Transmission Plant | 80,546 | 53,889 | 17,289 | 155 | 190 | - | - | 7,271 | 1,747 | 4 | - | - |
| 426 | | | | | | | | | | | | | | | |
| 427 | | | Distribution: | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | | | | |
| 430 | 37400 | | Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 431 | 37401 | | Land | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 432 | 37402 | | Land Rights | 5,236 | 3,743 | 823 | 6 | 8 | 1 | 134 | 269 | 81 | 7 | 162 | |
| 433 | 37403 | | Land Other | 0 | - | - | - | - | - | - | - | - | - | - | |
| 434 | 37500 | | Structures & Improvements | 2,703 | 1,932 | 425 | 3 | 4 | 1 | 69 | 139 | 42 | 4 | 84 | |
| 435 | 37501 | | Structures & Improvements T.B. | 0 | - | - | - | - | - | - | - | - | - | - | |
| 436 | 37502 | | Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | |
| 437 | 37503 | | Improvements | 0 | - | - | - | - | - | - | - | - | - | - | |
| 438 | 37600 | | Mains Cathodic Protection | 129,132 | 82,318 | 20,311 | 158 | 188 | 34 | 3,317 | 6,645 | 1,993 | 169 | 4,000 | |
| 439 | 37601 | | Mains - Steel | 2,410,531 | 1,723,314 | 376,142 | 2,947 | 3,508 | 640 | 61,914 | 124,036 | 37,200 | 3,151 | 74,878 | |
| 440 | 37602 | | Mains - Plastic | 3,556,014 | 2,542,233 | 559,311 | 4,348 | 5,176 | 943 | 91,336 | 182,978 | 54,877 | 4,649 | 110,164 | |
| 441 | 37603 | | Anode | 417,203 | 298,263 | 65,620 | 510 | 607 | 111 | 10,716 | 21,468 | 6,438 | 545 | 12,925 | |
| 442 | 37604 | | Leak Clamp | 226,354 | 161,823 | 35,602 | 277 | 329 | 60 | 5,814 | 11,647 | 3,493 | 296 | 7,012 | |
| 443 | 37900 | | Meas & Reg. Sta. Equip - General | 250,587 | 170,148 | 39,414 | 306 | 365 | 66 | 6,436 | 12,804 | 3,867 | 328 | 7,763 | |
| 444 | 37900 | | Meas & Reg. Sta. Equip - City Gate | 124,556 | 89,047 | 19,591 | 152 | 181 | 33 | 3,199 | 6,409 | 1,922 | 163 | 3,859 | |
| 445 | 37908 | | Meas & Reg. Sta. Equipment | 532 | 380 | 84 | 1 | 1 | 0 | 14 | 27 | 8 | 1 | 16 | |
| 446 | 38000 | | Services | 3,151,809 | 2,253,262 | 495,735 | 3,853 | 4,587 | 836 | 80,954 | 162,180 | 48,639 | 4,121 | 97,642 | |
| 447 | 38100 | | Meters | 910,727 | 651,088 | 143,244 | 1,113 | 1,326 | 242 | 23,392 | 46,862 | 14,054 | 1,191 | 28,214 | |
| 448 | 38200 | | Meter Installations | 1,605,602 | 1,147,862 | 252,539 | 1,963 | 2,337 | 426 | 41,240 | 82,618 | 24,778 | 2,099 | 49,741 | |
| 449 | 38300 | | House Regulators | 242,907 | 173,657 | 38,206 | 297 | 354 | 64 | 6,239 | 12,499 | 3,749 | 318 | 7,525 | |
| 450 | 38400 | | House Reg. Installations | 0 | - | - | - | - | - | - | - | - | - | - | |
| 451 | 38500 | | Ind. Meas. & Reg. Sta. Equipment | 81,448 | 58,228 | 12,811 | 100 | 119 | 22 | 2,092 | 4,191 | 1,257 | 106 | 2,523 | |
| 452 | 38600 | | Other Prop. On Cust. Prem | 0 | - | - | - | - | - | - | - | - | - | - | |
| 453 | | | | | | | | | | | | | | | |
| 454 | | | Total Distribution Plant | 13,115,339 | 9,376,297 | 2,062,857 | 16,035 | 19,089 | 3,480 | 336,865 | 674,863 | 202,398 | 17,146 | 406,310 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------|------------|-----------|--------|--------|-------|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |
| 456 | General: | | | | | | | | | | | |
| 457 | | | | | | | | | | | | |
| 458 | 3890C Land & Land Rights | 0 | | | | | | | | | | |
| 459 | 3900C Structures & Improvements | 71,149 | 52,272 | 10,912 | 84 | 99 | 20 | 1,598 | 3,204 | 966 | 81 | 1,911 |
| 460 | 3900J Improvements | 50 | 37 | 8 | 0 | 0 | 0 | 1 | 2 | 1 | 0 | 1 |
| 461 | 39004 Air Conditioning Equipment | 1,203 | 884 | 185 | 1 | 2 | 0 | 27 | 54 | 16 | 1 | 32 |
| 462 | 39005 Improvement to Leased Premises | 1,510 | 1,109 | 232 | 2 | 2 | 0 | 34 | 68 | 21 | 2 | 41 |
| 463 | 3910C Office Furniture & Equipment | 32,281 | 23,717 | 4,951 | 38 | 45 | 9 | 725 | 1,454 | 438 | 37 | 867 |
| 464 | 3910J Office Furn. Copiers & Type | 0 | | | | | | | | | | |
| 465 | 3920C Transportation Equipment | 19,434 | 14,278 | 2,981 | 23 | 27 | 5 | 436 | 875 | 264 | 22 | 522 |
| 466 | 3930C Stores Equipment | 260 | 191 | 40 | 0 | 0 | 0 | 6 | 12 | 4 | 0 | 7 |
| 467 | 3940C Tools, Shop & Garage Equipment | 90,204 | 66,272 | 13,835 | 107 | 125 | 25 | 2,026 | 4,063 | 1,225 | 103 | 2,423 |
| 468 | 3950C Laboratory Equipment | 380 | 287 | 60 | 0 | 1 | 0 | 9 | 18 | 5 | 0 | 10 |
| 469 | 3960C Power Operated Equipment | 22 | 16 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 470 | 39603 Ditchers | 0 | | | | | | | | | | |
| 471 | 39604 Backhoes | 10 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 472 | 39605 Welders | 0 | | | | | | | | | | |
| 473 | 3970C Communication Equipment | 44,731 | 32,864 | 6,861 | 53 | 62 | 13 | 1,004 | 2,015 | 608 | 51 | 1,202 |
| 474 | 39701 Communication Equipment - Mobile Radios | 0 | | | | | | | | | | |
| 475 | 39702 Communication Equipment - Fixed Radios | 16,675 | 12,251 | 2,558 | 20 | 23 | 5 | 374 | 751 | 226 | 19 | 448 |
| 476 | 3980C Miscellaneous Equipment | 18,748 | 13,774 | 2,875 | 22 | 26 | 5 | 421 | 844 | 255 | 21 | 504 |
| 477 | 3990C Other Tangible Property - Servers - H/W | 0 | | | | | | | | | | |
| 478 | 39901 Other Tangible Property - Servers - S/W | 6,788 | 4,987 | 1,041 | 8 | 9 | 2 | 152 | 306 | 92 | 8 | 182 |
| 479 | 39902 Other Tangible Property - Network - H/W | 2,177 | 1,600 | 334 | 3 | 3 | 1 | 49 | 98 | 30 | 2 | 58 |
| 480 | 39903 Other Tang. Property - CPU | 97,102 | 71,340 | 14,893 | 115 | 135 | 27 | 2,180 | 4,373 | 1,319 | 111 | 2,609 |
| 481 | 39904 Other Tangible Property - MF - Hardware | 0 | | | | | | | | | | |
| 482 | 39905 Other Tang. Property - PC Hardware | 0 | | | | | | | | | | |
| 483 | 39906 Other Tang. Property - PC Software | 140,664 | 103,345 | 21,574 | 167 | 195 | 39 | 3,159 | 6,335 | 1,911 | 160 | 3,779 |
| 484 | 39907 Other Tang. Property - Mainframe S/W | 7,701 | 5,658 | 1,181 | 9 | 11 | 2 | 173 | 347 | 105 | 9 | 207 |
| 485 | 39908 Other Tang. Property - Application Software | 0 | | | | | | | | | | |
| 486 | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | |
| 488 | Total General Plant | 551,100 | 404,889 | 84,525 | 653 | 765 | 154 | 12,375 | 24,821 | 7,485 | 628 | 14,805 |
| 489 | | | | | | | | | | | | |
| 490 | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | 9,932,601 | 2,195,960 | 17,122 | 20,388 | 3,634 | 349,240 | 706,956 | 211,630 | 17,778 | 421,114 |
| 491 | | | | | | | | | | | | |
| 492 | Shared Services General Office: | 318,147 | 233,740 | 48,796 | 377 | 442 | 89 | 7,144 | 14,329 | 4,321 | 362 | 8,547 |
| 493 | Shared Services Customer Support: | 291,199 | 213,942 | 44,663 | 345 | 404 | 82 | 6,539 | 13,115 | 3,955 | 332 | 7,823 |
| 494 | Colorado-Kansas General Office: | 73,064 | 53,680 | 11,206 | 87 | 101 | 20 | 1,641 | 3,291 | 992 | 83 | 1,963 |
| 495 | | | | | | | | | | | | |
| 496 | TOTAL DEPRECIATION EXPENSE | 14,558,833 | 10,433,962 | 2,300,624 | 17,930 | 21,336 | 3,825 | 364,563 | 737,691 | 220,899 | 18,555 | 439,446 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------|------------|--------------------------------|-----------|-------------|---------|---------|------------|-------|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | Customer | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 5 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport |
| 6 | | | | | | | | | | | | | | |
| 7 | Taxes Other Than Income | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Non Revenue Related: | | | | | | | | | | | | | |
| 10 | | 25.2 | Payroll - Cust | 279,952 | 257,390 | 20,660 | 94 | 31 | 159 | 561 | 399 | 552 | 26 | 79 |
| 11 | | 20.2 | Gross Plant - Cust | 3,232,658 | 2,827,820 | 331,177 | 1,502 | 539 | 1,999 | 12,886 | 21,424 | 29,640 | 1,418 | 4,253 |
| 12 | | 20.2 | Gross Plant - Cust | 66,407 | 58,091 | 6,803 | 31 | 11 | 41 | 265 | 440 | 609 | 29 | 87 |
| 13 | | 21.2 | Other Taxes - Cust | 163,223 | 143,363 | 16,349 | 74 | 26 | 100 | 625 | 1,014 | 1,403 | 67 | 201 |
| 14 | | | Total Non Revenue Related: | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 |
| 15 | | | | | | | | | | | | | | |
| 16 | Revenue Related: | | | | | | | | | | | | | |
| 17 | | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 19 | | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 20 | | | Total Revenue Related: | 0 | - | - | - | - | - | - | - | - | - | - |
| 21 | | | | | | | | | | | | | | |
| 22 | | | Total Taxes, Other Than Income | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 |
| 23 | | | | | | | | | | | | | | |
| 24 | | 22.0 | Taxable Income | (563) | (330) | (153) | (1) | (1) | (1) | 8 | (68) | (9) | 0 | (8) |
| 25 | | | | | | | | | | | | | | |
| 26 | | 19.2 | Rate Base - Cust | 1,811,143 | 1,582,857 | 186,377 | 854 | 307 | 1,137 | 7,331 | 12,190 | 16,864 | 807 | 2,420 |

| Allocation of Taxes, Other Than Income & Net Deductions for Income Tax | | | | | | | | | | | | | | | |
|--|-------------------|--------------------------------------|---------------|----------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|-------|---------|
| | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | | Demand | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | |
| 35 | | Taxes Other Than Income | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | | Non Revenue Related: | | | | | | | | | | | | | |
| 38 | | Payroll Related | 25.4 | Payroll - Demand | 119,099 | 82,401 | 26,436 | 237 | 301 | 2 | 2,075 | 4,052 | 974 | 94 | 2,527 |
| 39 | | Property Related | 20.4 | Gross Plant - Demand | 4,821,853 | 2,948,646 | 945,996 | 8,466 | 11,312 | 110 | 188,019 | 382,318 | 91,867 | 8,786 | 236,333 |
| 40 | | Public Service Commission Assessment | 20.4 | Gross Plant - Demand | 99,053 | 60,573 | 19,433 | 174 | 232 | 2 | 3,862 | 7,854 | 1,887 | 180 | 4,855 |
| 41 | | Other | 21.4 | Other Taxes - Demand | 243,464 | 149,354 | 47,916 | 429 | 572 | 6 | 9,367 | 19,038 | 4,575 | 438 | 11,770 |
| 42 | | Total Non Revenue Related: | | | 5,283,469 | 3,240,974 | 1,039,782 | 9,306 | 12,417 | 120 | 203,323 | 413,262 | 99,303 | 9,498 | 255,484 |
| 43 | | | | | | | | | | | | | | | |
| 44 | | Revenue Related: | | | | | | | | | | | | | |
| 45 | | State Gross Receipts - Tax | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | | Local Gross Receipts - Tax | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | | Other | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | | Total Revenue Related: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | | | | | | | | | | | | | | | |
| 50 | | Total Taxes, Other Than Income | | | 5,283,469 | 3,240,974 | 1,039,782 | 9,306 | 12,417 | 120 | 203,323 | 413,262 | 99,303 | 9,498 | 255,484 |
| 51 | | | | | | | | | | | | | | | |
| 52 | | Allowance for Step Rate | 22.0 | Taxable Income | (930) | (545) | (253) | (2) | (2) | (2) | 13 | (113) | (15) | 1 | (14) |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Interest Expense | 19.4 | Rate Base - Demand | 2,701,512 | 1,668,091 | 535,163 | 4,790 | 6,373 | 61 | 100,931 | 205,324 | 49,337 | 4,711 | 126,732 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--------------------------------------|------------|------------|-----------|-------------|-----------|---------|------------|-------|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | Total Taxes Other | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | |
| 86 | | | | | | | | | | | | | | |
| 87 | | | | | | | | | | | | | | |
| 88 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 89 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | SGS | Sales | Transport | Transport | Transport | Transport |
| 90 | | | | | | | | | | | | | | |
| 91 | Taxes Other Than Income | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | |
| 93 | Non Revenue Related: | | | | | | | | | | | | | |
| 94 | Payroll Related | | | 399,483 | 340,033 | 47,179 | 331 | 333 | 161 | 2,650 | 4,500 | 1,533 | 121 | 2,641 |
| 95 | Property Related | | | 8,089,878 | 5,796,293 | 1,283,907 | 10,023 | 11,936 | 2,110 | 202,016 | 407,777 | 122,135 | 10,276 | 243,404 |
| 96 | Public Service Commission Assessment | | | 166,187 | 119,071 | 26,375 | 206 | 245 | 43 | 4,150 | 8,377 | 2,509 | 211 | 5,000 |
| 97 | Other | | | 408,473 | 293,718 | 64,606 | 506 | 603 | 106 | 10,048 | 20,256 | 6,009 | 508 | 12,113 |
| 98 | Total Non Revenue Related: | | | 9,064,021 | 6,549,115 | 1,422,067 | 11,066 | 13,117 | 2,420 | 218,863 | 440,911 | 132,187 | 11,116 | 263,158 |
| 99 | | | | | | | | | | | | | | |
| 100 | Revenue Related: | | | | | | | | | | | | | |
| 101 | State Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Local Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Other | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Total Revenue Related: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | | | | | | | | | | | | | | |
| 106 | Total Taxes, Other Than Income | | | 9,064,021 | 6,549,115 | 1,422,067 | 11,066 | 13,117 | 2,420 | 218,863 | 440,911 | 132,187 | 11,116 | 263,158 |
| 107 | | | | | | | | | | | | | | |
| 108 | Allowance for Step Rate | | | (1,500) | (878) | (408) | (2) | (3) | (3) | 21 | (182) | (24) | 1 | (22) |
| 109 | | | | | | | | | | | | | | |
| 110 | Interest Expense | | | 4,532,471 | 3,262,058 | 725,314 | 5,675 | 6,727 | 1,198 | 108,884 | 219,773 | 66,553 | 5,559 | 130,730 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---------------------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION OF REVENUES | | | | | | | | | | | | | |
| Total Revenues | | | | | | | | | | | | | |
| | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Rate Schedule Revenue: | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | Base Revenues | Input | 58,474,221 | 42,069,092 | 10,040,977 | 73,233 | 84,523 | 35,371 | 849,631 | 3,210,300 | 744,370 | 43,306 | 1,323,418 |
| 12 | Base Revenue Increase | Input | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | Rider GCR | Input | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | Rider FF and Rider Tax | Input | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | | | | | | | | | | | | | |
| 16 | Total Rate Schedule Revenue | | 58,474,221 | 42,069,092 | 10,040,977 | 73,233 | 84,523 | 35,371 | 849,631 | 3,210,300 | 744,370 | 43,306 | 1,323,418 |
| 17 | | | | | | | | | | | | | |
| 18 | Other Revenue: | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | Special Contract Revenues | 1.0 Total Throughput | 395,460 | 221,696 | 75,304 | 616 | 955 | 5 | 12,414 | 45,116 | 7,026 | 811 | 31,518 |
| 21 | Ad Valorem Surcharge | 1.3 Total Firm Throughput | 0 | - | - | - | - | - | - | - | - | - | - |
| 22 | GSRs Revenues | Input | 0 | - | - | - | - | - | - | - | - | - | - |
| 23 | Misc. Service Revenues | 2.5 Meters/Services | 931,628 | 857,640 | 68,228 | 309 | 98 | 516 | 1,782 | 1,153 | 1,595 | 76 | 229 |
| 24 | | | | | | | | | | | | | |
| 25 | Total Non-Rate Revenue | | 1,327,088 | 1,079,336 | 143,532 | 926 | 1,053 | 522 | 14,196 | 46,269 | 8,621 | 887 | 31,747 |
| 26 | | | | | | | | | | | | | |
| 27 | TOTAL REVENUE | | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| 28 | | | | | | | | | | | | | |
| 29 | Less: Allocation of Excess ADIT | 28.0 Proposed Increase | 889,580 | 679,256 | 160,328 | 1,167 | 1,347 | - | 13,599 | - | 11,854 | 696 | 21,333 |
| 30 | | | | | | | | | | | | | |
| 31 | Plus: Proposed Revenue Increase | | 10,526,248 | 8,037,521 | 1,897,131 | 13,814 | 15,941 | - | 160,910 | - | 140,264 | 8,232 | 252,435 |
| 32 | | | | | | | | | | | | | |
| 33 | Equals: Revenue Target | | 68,110,890 | 49,427,357 | 11,777,780 | 85,880 | 99,117 | 35,371 | 996,943 | 3,210,300 | 872,780 | 50,842 | 1,554,519 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|---------|--------------------------|-------------------------|------------------------|--------------------|--------------------|------------------|----------------------|------------------------|----------------------|------------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1.00 | Input Total Throughput | Value % | 191,137,928 100.0000% | 107,152,231 56.0602% | 36,396,946 19.0422% | 297,856 0.1558% | 461,365 0.2414% | 2,521 0.0013% | 6,000,099 3.1391% | 21,805,817 11.4084% | 3,395,707 1.7766% | 391,944 0.2051% | 15,233,442 7.9699% |
| 1.20 | Internally Generated Sales Mcf | Value % | 150,311,018 100.0000% | 107,152,231 71.2870% | 36,396,946 24.2144% | 297,856 0.1982% | 461,365 0.3069% | 2,521 0.0017% | 6,000,099 3.9918% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 1.30 | Internally Generated Total Firm Throughput | Value % | 175,512,542 100.0000% | 107,152,231 61.0510% | 36,396,946 20.7375% | 297,856 0.1697% | 461,365 0.2629% | 2,521 0.0014% | 6,000,099 3.4186% | 21,805,817 12.4241% | 3,395,707 1.9347% | - 0.0000% | - 0.0000% |
| 1.40 | Internally Generated Transport Mcf | Value % | 115,426,762 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 21,805,817 18.8915% | 3,395,707 2.9419% | 90,225,238 78.1667% | - 0.0000% |
| 1.50 | Input Winter Volumes Excluding Transport | Value % | 116,165,680 100.0000% | 86,571,588 74.5242% | 28,103,825 24.1929% | 253,686 0.2184% | 351,380 0.3025% | 906 0.0008% | 884,294 0.7612% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 1.60 | Internally Generated Mcf less Interruptible, SGS, Irrigation | Value % | 169,509,922 100.0000% | 107,152,231 63.2130% | 36,396,946 21.4719% | 297,856 0.1757% | 461,365 0.2722% | - 0.0000% | - 0.0000% | 21,805,817 12.8640% | 3,395,707 2.0032% | - 0.0000% | - 0.0000% |
| 1.80 | Internally Generated Mcf less Interruptible, SGS, Irrigation, Transport | Value % | 144,308,398 100.0000% | 107,152,231 74.2522% | 36,396,946 25.2216% | 297,856 0.2064% | 461,365 0.3197% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 2.00 | Input Bills | Value % | 1,600,799 100.0000% | 1,474,356 92.1013% | 116,447 7.2743% | 528 0.0330% | 174 0.0108% | 911 0.0569% | 3,100 0.1937% | 1,995 0.1246% | 2,760 0.1724% | 132 0.0082% | 396 0.0247% |
| 2.10 | Internally Generated Bills (Sales) | Value % | 1,595,516 100.0000% | 1,474,356 92.4062% | 116,447 7.2984% | 528 0.0331% | 174 0.0109% | 911 0.0571% | 3,100 0.1943% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 2.20 | Internally Generated Bills (Transport) | Value % | 4,887 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1,995 40.8226% | 2,760 56.4764% | 132 2.7010% | - 0.0000% |
| 2.30 | Internally Generated Bills less Interruptible, SGS, Irrigation | Value % | 1,596,391 100.0000% | 1,474,356 92.3555% | 116,447 7.2944% | 528 0.0331% | 174 0.0109% | 0 0.0000% | 0 0.0000% | 1,995 0.1250% | 2,760 0.1729% | 132 0.0083% | 0 0.0000% |
| 2.40 | Internally Generated Bills less Interruptible, SGS, Irrigation, Transport | Value % | 1,591,504 100.0000% | 1,474,356 92.6391% | 116,447 7.3168% | 528 0.0332% | 174 0.0109% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 2.50 | Input Meters/Services | Value % | 134,856 100.0000% | 124,146 92.0582% | 9,876 7.3235% | 45 0.0332% | 14 0.0106% | 75 0.0554% | 258 0.1913% | 167 0.1238% | 231 0.1712% | 11 0.0082% | 33 0.0246% |
| 2.60 | Internally Generated Meters/Services (Sales) | Value % | 134,414 100.0000% | 124,146 92.3609% | 9,876 7.3476% | 45 0.0333% | 14 0.0106% | 75 0.0556% | 258 0.1919% | - 0.0000% | - 0.0000% | - 0.0000% | 0 0.0000% |
| 2.70 | Internally Generated Meters/Services (Transport) | Value % | 409 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 167 40.8226% | 231 56.4764% | 11 2.7010% | - 0.0000% |
| 2.90 | Input Winter Peak Month (CP) | Value % | 34,231,501 100.0000% | 21,664,259 63.2875% | 6,950,410 20.3041% | 62,205 0.1817% | 76,485 0.2234% | 362 0.0011% | 27,319 0.0798% | 2,923,107 8.5392% | 702,394 2.0519% | 1,489 0.0043% | 1,823,471 5.3269% |
| 2.91 | Internally Generated Winter Peak Month (Sales) | Value % | 28,781,040 100.0000% | 21,664,259 75.2727% | 6,950,410 24.1493% | 62,205 0.2161% | 76,485 0.2657% | 362 0.0013% | 27,319 0.0949% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 2.92 | Internally Generated Winter Peak Month (Transport) | Value % | 3,626,990 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 2,923,107 80.5932% | 702,394 19.3658% | 1,489 0.0411% | 0 0.0000% |
| 2.93 | Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation | Value % | 32,380,348 100.0000% | 21,664,259 66.9056% | 6,950,410 21.4649% | 62,205 0.1921% | 76,485 0.2362% | 0 0.0000% | 0 0.0000% | 2,923,107 9.0274% | 702,394 2.1692% | 1,489 0.0046% | 0 0.0000% |
| 2.94 | Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation, Transport | Value % | 28,753,358 100.0000% | 21,664,259 75.3451% | 6,950,410 24.1725% | 62,205 0.2163% | 76,485 0.2660% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.00 | Input Peak Month (NCP) | Value % | 35,727,476 100.0000% | 21,664,259 60.6375% | 6,950,410 19.4540% | 62,205 0.1741% | 83,442 0.2336% | 836 0.0023% | 1,449,578 4.0573% | 2,923,107 8.1817% | 702,394 1.9660% | 67,775 0.1897% | 1,823,471 5.1038% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|------------|--------------------------|-------------------------|------------------------|--------------------|---------------------|-------------------|----------------------|-----------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 3.10 | Internally Generated Peak Month (Sales) | Value % | 30,210,729 100.0000% | 21,664,259 71.7105% | 6,950,410 23.0064% | 62,205 0.2059% | 83,442 0.2762% | 836 0.0028% | 1,449,578 4.7982% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.20 | Internally Generated Peak Month (Transport) | Value % | 3,693,276 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 2,923,107 79.1467% | 702,394 19.0182% | 67,775 1.8351% | 0 0.0000% |
| 3.30 | Internally Generated Peak Month less Interruptible, SGS, Irrigation | Value % | 32,453,591 100.0000% | 21,664,259 66.7546% | 6,950,410 21.4165% | 62,205 0.1917% | 83,442 0.2571% | 0 0.0000% | 0 0.0000% | 2,923,107 9.0070% | 702,394 2.1643% | 67,775 0.2088% | 0 0.0000% |
| 3.40 | Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport | Value % | 28,760,315 100.0000% | 21,664,259 75.3269% | 6,950,410 24.1667% | 62,205 0.2163% | 83,442 0.2901% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.60 | Input Small Meter Investment | Value % | 26,446,745 100.0000% | 24,276,204 91.7928% | 2,075,573 7.8481% | 9,412 0.0356% | 2,729 0.0103% | 14,320 0.0541% | 43,049 0.1628% | 9,613 0.0364% | 13,300 0.0503% | 636 0.0024% | 1,908 0.0072% |
| 3.80 | Input Large Meter Investment | Value % | 3,494,604 100.0000% | 20,838 0.5963% | 2,126,013 60.8370% | 9,641 0.2759% | 5,096 0.1458% | 26,743 0.7653% | 151,235 4.3277% | 436,173 12.4813% | 603,427 17.2674% | 28,860 8.2558% | 86,579 2.4775% |
| 4.00 | Input Meter Investment | Value % | 30,256,248 100.0000% | 24,304,939 80.3303% | 4,461,505 14.7457% | 20,232 0.0669% | 7,909 0.0261% | 41,506 0.1372% | 217,972 0.7204% | 453,977 1.5004% | 628,059 2.0758% | 30,038 0.0993% | 90,113 0.2978% |
| 4.10 | Internally Generated Meter Installations | Value % | 30,214,742 100.0000% | 24,304,939 80.4407% | 4,461,505 14.7660% | 20,232 0.0670% | 7,909 0.0262% | 0 0.0000% | 217,972 0.7214% | 453,977 1.5025% | 628,059 2.0786% | 30,038 0.0994% | 90,113 0.2982% |
| 4.20 | Input Direct to Residential | Value % | 1 100.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.40 | Input Direct to Commercial & Public Authority | Value % | 1 100.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.60 | Input Direct to Schools | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.80 | Input Direct to Industrial | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.00 | Input Direct to SGS | Value % | 0 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.20 | Input Direct to Interruptible | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 5.40 | Input Direct to Irrigation | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% |
| 5.60 | Input Direct to Firm Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.80 | Input Direct to Interruptible Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 6.00 | Internally Generated P, S, T & D Plant | Value % | 371,243,533 100.0000% | 265,570,579 71.5354% | 59,041,567 15.9037% | 461,235 0.1242% | 549,759 0.1481% | 96,377 0.0260% | 9,328,598 2.5128% | 18,836,813 5.0740% | 5,639,770 1.5192% | 474,592 0.1278% | 11,244,243 3.0288% |
| 6.20 | Internally Generated P, S, T & D Plant - Customer | Value % | 147,402,078 100.0000% | 128,849,055 87.4133% | 15,160,815 10.2853% | 68,750 0.0466% | 24,706 0.0168% | 91,267 0.0619% | 591,731 0.4014% | 987,778 0.6701% | 1,366,550 0.9271% | 65,357 0.0443% | 196,070 0.1330% |
| 6.40 | Internally Generated P, S, T & D Plant - Demand | Value % | 222,211,126 100.0000% | 135,807,560 61.1165% | 43,570,301 19.6076% | 389,944 0.1755% | 521,118 0.2345% | 5,089 0.0023% | 8,685,689 3.9088% | 17,663,040 7.9488% | 4,244,256 1.9100% | 405,892 0.1827% | 10,918,238 4.9135% |
| 6.60 | Internally Generated P, S, T & D Plant - Commodity | Value % | 1,630,329 100.0000% | 913,965 56.0602% | 310,451 19.0422% | 2,541 0.1558% | 3,935 0.2414% | 22 0.0013% | 51,178 3.1391% | 185,995 11.4084% | 28,964 1.7766% | 3,343 0.2051% | 129,935 7.9699% |

| ALLOCATION FACTORS | | | | | | | | | | | | | |
|--------------------|--|-------|---------------|-------------------|--------------|---------------|------------------|----------|------------------|----------------|-------------------|----------------------|-------------------------|
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 7.00 | Internally Generated | Value | 21,306,678 | 16,841,682 | 2,931,068 | 22,374 | 25,366 | 6,637 | 317,114 | 607,333 | 170,351 | 14,985 | 369,768 |
| | Allocated O&M Expenses | % | 100.0000% | 79.0441% | 13.7566% | 0.1050% | 0.1191% | 0.0312% | 1.4883% | 2.8504% | 0.7995% | 0.0703% | 1.7355% |
| 7.20 | Internally Generated | Value | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 |
| | Allocated O&M Expenses - Cust | % | 100.0000% | 91.5162% | 7.6593% | 0.0347% | 0.0116% | 0.0565% | 0.2187% | 0.1900% | 0.2628% | 0.0126% | 0.0377% |
| 7.40 | Internally Generated | Value | 9,875,704 | 6,393,231 | 2,051,101 | 18,357 | 23,955 | 201 | 290,997 | 581,812 | 139,804 | 13,483 | 362,763 |
| | Allocated O&M Expenses - Demand | % | 100.0000% | 64.7370% | 20.7692% | 0.1859% | 0.2426% | 0.0020% | 2.9466% | 5.8913% | 1.4156% | 0.1365% | 3.6733% |
| 7.60 | Internally Generated | Value | 37,428 | 21,507 | 7,305 | 60 | 93 | 1 | 1,204 | 3,877 | 604 | 70 | 2,708 |
| | Allocated O&M Expenses - Comm | % | 100.0000% | 57.4615% | 19.5182% | 0.1597% | 0.2474% | 0.0014% | 3.2176% | 10.3585% | 1.6131% | 0.1862% | 7.2364% |
| 8.00 | Input | Value | 1,590,803 | 1,474,356 | 116,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Customer Deposits Factor | % | 100.0000% | 92.6800% | 7.3200% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9.00 | Internally Generated | Value | 274,588,630 | 196,618,165 | 43,471,111 | 339,019 | 403,661 | 71,908 | 6,896,897 | 13,948,461 | 4,176,167 | 350,923 | 8,312,319 |
| | Allocated Net Plant | % | 100.0000% | 71.6046% | 15.8314% | 0.1235% | 0.1470% | 0.0262% | 2.5117% | 5.0798% | 1.5209% | 0.0126% | 3.0272% |
| 9.20 | Internally Generated | Value | 110,169,145 | 96,361,293 | 11,293,557 | 51,213 | 18,392 | 68,147 | 439,654 | 731,421 | 1,011,890 | 48,395 | 145,184 |
| | Allocated Net Plant - Cust | % | 100.0000% | 87.4667% | 10.2511% | 0.0465% | 0.0167% | 0.0619% | 0.3991% | 0.6639% | 0.9185% | 0.0439% | 0.1318% |
| 9.40 | Internally Generated | Value | 163,212,080 | 99,579,999 | 31,947,636 | 285,924 | 382,355 | 3,745 | 6,419,341 | 13,079,295 | 3,142,827 | 300,052 | 8,070,906 |
| | Allocated Net Plant - Demand | % | 100.0000% | 61.0126% | 19.5743% | 0.1752% | 0.2343% | 0.0023% | 3.9331% | 8.0137% | 1.9256% | 0.1838% | 4.9450% |
| 9.60 | Internally Generated | Value | 1,207,404 | 676,873 | 229,917 | 1,882 | 2,914 | 16 | 37,902 | 137,746 | 21,450 | 2,476 | 96,229 |
| | Allocated Net Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 10.00 | Internally Generated | Value | 5,174,118 | 3,242,684 | 970,991 | 8,508 | 11,232 | 246 | 195,324 | 393,913 | 97,120 | 9,223 | 244,877 |
| | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 62.6712% | 18.7663% | 0.1644% | 0.2171% | 0.0047% | 3.7750% | 7.6131% | 1.8770% | 0.1782% | 4.7327% |
| 10.20 | Internally Generated | Value | 392,682 | 343,961 | 40,868 | 185 | 64 | 134 | 1,451 | 2,273 | 3,144 | 150 | 451 |
| | Composite of Accts. 871-879 & 886-893 - Cust | % | 100.0000% | 87.5929% | 10.4075% | 0.0472% | 0.0162% | 0.0341% | 0.3694% | 0.5788% | 0.8007% | 0.0383% | 0.1149% |
| 10.40 | Internally Generated | Value | 4,767,843 | 2,891,102 | 927,534 | 8,301 | 11,135 | 112 | 193,447 | 390,090 | 93,735 | 9,045 | 243,343 |
| | Composite of Accts. 871-879 & 886-893 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 10.60 | Internally Generated | Value | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| | Composite of Accts. 871-879 & 886-893 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 11.00 | Internally Generated | Value | 197,519,121 | 138,134,196 | 30,967,044 | 235,344 | 339,964 | 30,818 | 5,884,820 | 11,674,015 | 2,674,739 | 263,813 | 7,326,603 |
| | Composite of Accts. 376 & 380 | % | 100.0000% | 69.9346% | 15.6780% | 0.1192% | 0.1721% | 0.0156% | 2.9794% | 5.9103% | 1.3542% | 0.1336% | 3.7093% |
| 11.20 | Internally Generated | Value | 53,770,226 | 50,927,227 | 3,027,750 | 13,730 | 3,775 | 27,815 | 38,302 | (101,345) | (140,206) | (6,706) | (20,117) |
| | Composite of Accts. 376 & 380 - Cust | % | 100.0000% | 94.7127% | 5.6309% | 0.0255% | 0.0070% | 0.0517% | 0.0712% | -0.1885% | -0.2608% | -0.0125% | -0.0374% |
| 11.40 | Internally Generated | Value | 144,242,286 | 87,464,958 | 28,060,843 | 251,138 | 336,878 | 3,376 | 5,852,370 | 11,801,439 | 2,835,770 | 273,628 | 7,361,887 |
| | Composite of Accts. 376 & 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 11.60 | Internally Generated | Value | (493,391) | (257,989) | (121,549) | (29,524) | (689) | (373) | (5,852) | (26,079) | (20,825) | (3,110) | (15,167) |
| | Composite of Accts. 376 & 380 - Comm | % | 100.0000% | 52.2889% | 24.6354% | 5.9839% | 0.1397% | 0.0756% | 1.1861% | 5.2857% | 4.2207% | 0.6302% | 3.0740% |
| 12.00 | Internally Generated | Value | 168,146,523 | 96,873,187 | 34,424,893 | 316,405 | 433,476 | (7,253) | 7,494,876 | 15,211,762 | 3,497,878 | 346,454 | 9,554,844 |
| | Composite of Accts. 374-379 | % | 100.0000% | 57.6124% | 20.4732% | 0.1882% | 0.2578% | -0.0043% | 4.4573% | 9.0467% | 2.0803% | 0.2060% | 5.6825% |
| 12.20 | Internally Generated | Value | (18,754,943) | (16,394,319) | (1,929,011) | (8,747) | (3,144) | (11,612) | (75,290) | (125,682) | (173,875) | (8,316) | (24,947) |
| | Composite of Accts. 374-379 - Cust | % | 100.0000% | 87.4133% | 10.2853% | 0.0466% | 0.0168% | 0.0619% | 0.4014% | 0.6701% | 0.9271% | 0.0443% | 0.1330% |
| 12.40 | Internally Generated | Value | 185,483,086 | 112,472,360 | 36,083,813 | 322,942 | 433,196 | 4,341 | 7,525,641 | 15,175,629 | 3,646,555 | 351,861 | 9,466,748 |
| | Composite of Accts. 374-379 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 12.60 | Internally Generated | Value | 1,418,380 | 795,146 | 270,091 | 2,210 | 3,424 | 19 | 44,525 | 161,815 | 25,199 | 2,909 | 113,043 |
| | Composite of Accts. 374-379 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|--|-------|---------------|-------------------|--------------|---------------|------------------|---------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-____RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 13.00 | Internally Generated | Value | 36,822,861 | 31,931,073 | 5,063,898 | 10,926 | (18,903) | 36,748 | (182,451) | (337,931) | 850,128 | 27,204 | (557,832) |
| | Composite of Accts. 381-383 | % | 100.0000% | 86.7154% | 13.7521% | 0.0297% | -0.0513% | 0.0998% | -0.4955% | -0.9177% | 2.3087% | 0.0739% | -1.5149% |
| 13.20 | Internally Generated | Value | 50,857,890 | 40,436,710 | 7,793,831 | 35,343 | 13,884 | 37,075 | 386,020 | 813,795 | 1,125,852 | 53,845 | 161,535 |
| | Composite of Accts. 381-383 - Cust | % | 100.0000% | 79.5092% | 15.3247% | 0.0695% | 0.0273% | 0.0729% | 0.7590% | 1.6001% | 2.2137% | 0.1059% | 0.3176% |
| 13.40 | Internally Generated | Value | (13,928,876) | (8,446,126) | (2,709,719) | (24,251) | (32,531) | (326) | (565,139) | (1,139,616) | (273,839) | (26,423) | (710,907) |
| | Composite of Accts. 381-383 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 13.60 | Internally Generated | Value | (106,154) | (59,510) | (20,214) | (165) | (256) | (1) | (3,332) | (12,110) | (1,886) | (218) | (8,460) |
| | Composite of Accts. 381-383 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 14.00 | Internally Generated | Value | 50,321,592 | 53,354,458 | 812,694 | (13,723) | (40,818) | 37,774 | (716,178) | (1,654,053) | (382,754) | (37,763) | (1,038,046) |
| | Account 380 | % | 100.0000% | 106.0270% | 1.6150% | -0.0273% | -0.0811% | 0.0751% | -1.4232% | -3.2870% | -0.7606% | -0.0750% | -2.0628% |
| 14.20 | Internally Generated | Value | 70,618,913 | 65,655,225 | 4,760,696 | 21,588 | 6,599 | 38,247 | 105,939 | 11,563 | 15,996 | 765 | 2,295 |
| | Account 380 - Cust | % | 100.0000% | 92.9712% | 6.7414% | 0.0306% | 0.0093% | 0.0542% | 0.1500% | 0.0164% | 0.0227% | 0.0011% | 0.0033% |
| 14.40 | Internally Generated | Value | (20,143,803) | (12,214,704) | (3,918,768) | (35,072) | (47,046) | (471) | (817,298) | (1,648,101) | (396,023) | (38,213) | (1,028,106) |
| | Account 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 14.60 | Internally Generated | Value | (153,518) | (86,063) | (29,233) | (239) | (371) | (2) | (4,819) | (17,514) | (2,727) | (315) | (12,235) |
| | Account 380 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 15.00 | Internally Generated | Value | 362,954,687 | 259,480,204 | 57,087,630 | 443,748 | 528,258 | 96,295 | 9,322,419 | 18,676,204 | 5,601,177 | 474,510 | 11,244,243 |
| | Distribution Plant | % | 100.0000% | 71.4911% | 15.7286% | 0.1223% | 0.1455% | 0.0265% | 2.5685% | 5.1456% | 1.5432% | 0.1307% | 3.0980% |
| 15.20 | Internally Generated | Value | 147,402,078 | 128,849,055 | 15,160,815 | 68,750 | 24,706 | 91,267 | 591,731 | 987,778 | 1,366,550 | 65,357 | 196,070 |
| | Distribution Plant - Cust | % | 100.0000% | 87.4133% | 10.2853% | 0.0466% | 0.0168% | 0.0619% | 0.4014% | 0.6701% | 0.9271% | 0.0443% | 0.1330% |
| 15.40 | Internally Generated | Value | 213,922,280 | 129,717,184 | 41,616,364 | 372,457 | 499,616 | 5,007 | 8,679,509 | 17,502,432 | 4,205,663 | 405,810 | 10,918,238 |
| | Distribution Plant - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 15.60 | Internally Generated | Value | 1,630,329 | 913,965 | 310,451 | 2,541 | 3,935 | 22 | 51,178 | 185,995 | 28,964 | 3,343 | 129,935 |
| | Distribution Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 16.00 | Internally Generated | Value | 10,170,500 | 7,216,420 | 1,663,536 | 13,700 | 16,991 | 1,915 | 263,052 | 523,110 | 137,210 | 12,551 | 322,014 |
| | O&M Expenses less A&G | % | 100.0000% | 70.9544% | 16.3565% | 0.1347% | 0.1671% | 0.0188% | 2.5864% | 5.1434% | 1.3491% | 0.1234% | 3.1662% |
| 16.20 | Internally Generated | Value | 3,175,727 | 2,868,327 | 268,271 | 1,217 | 414 | 1,760 | 8,562 | 10,262 | 14,197 | 679 | 2,037 |
| | O&M Expenses less A&G - Cust | % | 100.0000% | 90.3203% | 8.4476% | 0.0383% | 0.0131% | 0.0554% | 0.2696% | 0.3231% | 0.4471% | 0.0214% | 0.0641% |
| 16.40 | Internally Generated | Value | 6,968,113 | 4,332,554 | 1,389,986 | 12,440 | 16,510 | 155 | 253,620 | 510,251 | 122,608 | 11,826 | 318,163 |
| | O&M Expenses less A&G - Demand | % | 100.0000% | 62.1769% | 19.9478% | 0.1785% | 0.2369% | 0.0022% | 3.6397% | 7.3227% | 1.7596% | 0.1697% | 4.5609% |
| 16.60 | Internally Generated | Value | 26,661 | 15,540 | 5,278 | 43 | 67 | 0 | 870 | 2,597 | 404 | 47 | 1,814 |
| | O&M Expenses less A&G - Comm | % | 100.0000% | 58.2872% | 19.7987% | 0.1620% | 0.2510% | 0.0014% | 3.2639% | 9.7398% | 1.5167% | 0.1751% | 6.8042% |
| 17.00 | Internally Generated | Value | 9,230,502 | 6,428,453 | 1,495,974 | 12,314 | 15,411 | 1,699 | 265,966 | 531,500 | 139,000 | 12,741 | 327,446 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 69.6436% | 16.2069% | 0.1334% | 0.1670% | 0.0184% | 2.8814% | 5.7581% | 1.5059% | 0.1380% | 3.5474% |
| 17.20 | Internally Generated | Value | 2,803,126 | 2,522,789 | 242,694 | 1,101 | 377 | 1,549 | 7,945 | 10,071 | 13,933 | 666 | 1,999 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust | % | 100.0000% | 89.9991% | 8.6580% | 0.0393% | 0.0135% | 0.0553% | 0.2834% | 0.3593% | 0.4971% | 0.0238% | 0.0713% |
| 17.40 | Internally Generated | Value | 6,403,758 | 3,892,423 | 1,248,782 | 11,176 | 14,976 | 149 | 257,279 | 518,734 | 124,647 | 12,026 | 323,564 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand | % | 100.0000% | 60.7834% | 19.5008% | 0.1745% | 0.2339% | 0.0023% | 4.0176% | 8.1005% | 1.9465% | 0.1878% | 5.0527% |
| 17.60 | Internally Generated | Value | 23,618 | 13,240 | 4,497 | 37 | 57 | 0 | 741 | 2,694 | 420 | 48 | 1,882 |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 18.00 | Internally Generated | Value | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| | Revenues | % | 100.0000% | 72.1530% | 17.0306% | 0.1240% | 0.1431% | 0.0600% | 1.4445% | 5.4456% | 1.2592% | 0.0739% | 2.2661% |
| 18.20 | Internally Generated | Value | 58,474,221 | 42,069,092 | 10,040,977 | 73,233 | 84,523 | 35,371 | 849,631 | 3,210,300 | 744,370 | 43,306 | 1,323,418 |
| | Rate Schedule Revenues | % | 100.0000% | 71.9447% | 17.1716% | 0.1252% | 0.1445% | 0.0605% | 1.4530% | 5.4901% | 1.2730% | 0.0741% | 2.2633% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|-------------------------------|---------------|-------------|------------|----------|------------|-----------|------------|------------|-----------|------------|---------------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| SUMMARY OF RESULTS | | | | | | | | | | | | | |
| | | Total Company | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| | | \$ | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 8 | Operating Revenues | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 | |
| 10 | Operating Expenses: | | | | | | | | | | | | |
| 12 | Operating & Maintenance | 21,306,678 | 16,777,265 | 2,919,155 | 22,146 | 25,373 | 6,631 | 316,684 | 648,876 | 172,343 | 15,456 | 402,749 | |
| 13 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | Depreciation & Amortization | 14,558,833 | 10,260,310 | 2,284,496 | 17,240 | 21,625 | 3,787 | 330,769 | 859,785 | 214,102 | 19,159 | 547,562 | |
| 15 | Taxes Other Than Income | 9,064,021 | 6,445,145 | 1,412,289 | 10,653 | 13,288 | 2,398 | 198,877 | 513,934 | 128,209 | 11,483 | 327,746 | |
| 17 | Total Operating Expenses | 44,952,451 | 33,503,960 | 6,617,618 | 50,039 | 60,285 | 12,816 | 846,330 | 2,022,595 | 514,654 | 46,098 | 1,278,058 | |
| 19 | Income Before Taxes | 14,848,858 | 9,644,467 | 3,566,892 | 24,120 | 25,291 | 23,077 | 17,498 | 1,233,974 | 238,337 | (1,904) | 77,106 | |
| 21 | Interest Expense | 4,532,471 | 3,207,498 | 720,088 | 5,459 | 6,815 | 1,186 | 98,611 | 257,997 | 64,530 | 5,756 | 164,532 | |
| 23 | Income Taxes: | | | | | | | | | | | | |
| 25 | State Income Taxes | 7.00% | 722,147 | 450,588 | 199,276 | 1,306 | 1,293 | 1,532 | (5,678) | 68,318 | 12,167 | (536) | (6,120) |
| 26 | Federal Income Taxes | 21.00% | 2,014,790 | 1,257,140 | 555,981 | 3,645 | 3,608 | 4,275 | (15,841) | 190,608 | 33,945 | (1,496) | (17,074) |
| 27 | Total Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Allowance for Step Rate | | (1,500) | (936) | (414) | (3) | (3) | (3) | 12 | (142) | (25) | 1 | 13 |
| 30 | Total Income Taxes | 2,735,437 | 1,706,792 | 754,843 | 4,948 | 4,899 | 5,804 | (21,507) | 258,785 | 46,086 | (2,031) | (23,181) | |
| 32 | Net Income | 12,113,420 | 7,937,675 | 2,812,049 | 19,172 | 20,392 | 17,272 | 39,005 | 975,189 | 192,251 | 127 | 100,288 | |
| 34 | Total Rate Base | 248,709,963 | 175,168,515 | 39,895,064 | 304,854 | 382,190 | 62,824 | 5,533,773 | 14,338,151 | 3,570,325 | 319,699 | 9,134,568 | |
| 36 | Rate of Return | 4.8705% | 4.5315% | 7.0486% | 6.2888% | 5.3356% | 27.4936% | 0.7049% | 6.8014% | 5.3847% | 0.0396% | 1.0979% | |
| 37 | Relative Rate of Return | 1.00 | 0.93 | 1.45 | 1.29 | 1.10 | 5.64 | 0.14 | 1.40 | 1.11 | 0.01 | 0.23 | |
| 39 | Equalized ROR: | | | | | | | | | | | | |
| 41 | Net Income Increase | 7,733,635 | 6,040,772 | 371,577 | 5,156 | 10,107 | (12,259) | 402,590 | 168,995 | 92,661 | 25,385 | 628,651 | |
| 42 | Uncollectibles/PSC Fees | 0.0000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 43 | Income Taxes | 2,792,614 | 2,181,321 | 134,177 | 1,862 | 3,650 | (4,427) | 145,375 | 61,024 | 33,460 | 9,167 | 227,006 | |
| 44 | Gross Revenue After Increase | 70,327,557 | 51,370,521 | 10,690,263 | 81,176 | 99,332 | 19,207 | 1,411,792 | 3,486,588 | 879,111 | 78,745 | 2,210,821 | |
| 45 | Revenue Increase | 10,526,248 | 8,222,094 | 505,754 | 7,017 | 13,756 | (16,686) | 547,965 | 230,019 | 126,120 | 34,552 | 855,656 | |
| 46 | Rate of Return | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | 7.9800% | |
| 47 | Relative Rate of Return | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| 48 | Percent Increase | 17.6020% | 19.0554% | 4.9659% | 9.4627% | 16.0750% | -46.4883% | 63.4346% | 7.0632% | 16.7493% | 78.1838% | 63.1404% | |
| 50 | Proposed Rate Levels: | | | | | | | | | | | | |
| 52 | Net Income Increase | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | 0 | 103,052 | 6,048 | 185,464 | |
| 53 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 | Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | 0 | 37,212 | 2,184 | 66,971 | |
| 55 | Gross Revenue After Increase | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 | |
| 56 | Revenue Increase | 10,526,248 | 8,037,521 | 1,897,131 | 13,814 | 15,941 | 0 | 160,910 | 0 | 140,264 | 8,232 | 252,435 | |
| 57 | Rate of Return | 7.9800% | 7.9026% | 10.5423% | 9.6180% | 8.3999% | 27.4936% | 2.8412% | 6.8014% | 8.2711% | 1.9315% | 3.1282% | |
| 58 | Relative Rate of Return | 1.00 | 0.99 | 1.32 | 1.21 | 1.05 | 3.45 | 0.36 | 0.85 | 1.04 | 0.24 | 0.39 | |
| 59 | Percent Increase | 17.6020% | 18.6276% | 18.6276% | 18.6276% | 18.6276% | 0.0000% | 18.6276% | 0.0000% | 18.6276% | 18.6276% | 18.6276% | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------------------|----------------------|-----------------|------------------|---------------------|-----------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| SUMMARY OF CUSTOMER COSTS | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 95,629,021 | 83,575,422 | 9,840,785 | 45,112 | 16,198 | 60,036 | 387,098 | 643,615 | 890,415 | 42,585 | 127,755 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 4,657,612 | 3,842,184 | 813,411 | 3,860 | 1,472 | 8,389 | (69,780) | 137,796 | 50,427 | (3,864) | (126,281) |
| 4 | O&M Expenses | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 |
| 5 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 5,869,657 | 5,136,188 | 600,297 | 2,722 | 977 | 3,628 | 23,327 | 38,713 | 53,558 | 2,561 | 7,684 |
| 7 | Taxes, Other | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 1,811,143 | 1,582,857 | 186,377 | 854 | 307 | 1,137 | 7,331 | 12,190 | 16,864 | 807 | 2,420 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 271,149 | 215,228 | 59,727 | 286 | 111 | 691 | (7,347) | 11,962 | 3,197 | (445) |
| 14 | Federal Income Taxes | 21.00% | 756,507 | 600,487 | 166,638 | 799 | 310 | 1,927 | (20,497) | 33,375 | 8,919 | (1,241) |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (563) | (351) | (155) | (1) | (1) | (1) | 4 | (53) | (9) | 0 |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | | 1,027,093 | 815,364 | 226,210 | 1,084 | 420 | 2,617 | (27,839) | 45,284 | 12,107 | (1,686) |
| 19 | | | | | | | | | | | | |
| 20 | Total Customer-Related Costs @ Realized ROR | | 26,713,067 | 23,528,584 | 2,889,247 | 13,323 | 4,795 | 23,370 | (35,043) | 266,715 | 178,239 | (17) |
| 21 | Total Demand-Related Costs @ Realized ROR | | 22,374,079 | 13,818,733 | 4,953,854 | 42,640 | 54,301 | 7,459 | 642,352 | 1,672,008 | 378,108 | 27,596 |
| 22 | Total Fixed Costs | | 49,087,146 | 37,347,317 | 7,843,101 | 55,963 | 59,096 | 30,828 | 607,309 | 1,938,723 | 556,347 | 27,579 |
| 23 | | | | | | | | | | | | |
| 24 | Total Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 |
| 25 | Customer Costs (\$/customer/month) | \$ | 30.66 | \$ 25.33 | \$ 67.35 | \$ 105.98 | \$ 340.29 | \$ 33.82 | \$ 195.91 | \$ 971.79 | \$ 201.57 | \$ 208.93 |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | Incremental Return @ Equalized ROR | | 2,973,584 | 2,827,135 | (28,116) | (260) | (180) | (3,598) | 100,671 | (86,435) | 20,629 | 7,263 |
| 29 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Incremental Income Taxes | | 1,073,760 | 1,020,878 | (10,153) | (94) | (65) | (1,299) | 36,352 | (31,212) | 7,449 | 2,622 |
| 31 | | | | | | | | | | | | |
| 32 | Total Customer-Related Costs @ Equalized ROR | | 30,760,411 | 27,376,597 | 2,850,978 | 12,970 | 4,551 | 18,472 | 101,980 | 149,068 | 206,316 | 9,868 |
| 33 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 |
| 34 | Dollars/Customer/Month | \$ | 19.22 | \$ 18.57 | \$ 24.48 | \$ 24.56 | \$ 26.20 | \$ 20.27 | \$ 32.90 | \$ 74.72 | \$ 74.75 | \$ 74.76 |
| 35 | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | |
| 37 | Incremental Return @ Proposed Rates | | 2,973,584 | 2,773,858 | 373,504 | 1,702 | 451 | 1,218 | (11,052) | (152,830) | 24,711 | (335) |
| 38 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | Incremental Income Taxes | | 1,073,760 | 1,001,640 | 134,872 | 615 | 163 | 440 | (3,991) | (55,187) | 8,923 | (121) |
| 40 | | | | | | | | | | | | |
| 41 | Total Customer-Related Costs @ Proposed Rates | | 30,760,411 | 27,304,082 | 3,397,623 | 15,640 | 5,409 | 25,028 | (50,086) | 58,698 | 211,873 | (472) |
| 42 | Customers | | 1,600,799 | 1,474,356 | 116,447 | 528 | 174 | 911 | 3,100 | 1,995 | 2,760 | 132 |
| 43 | Dollars/Customer/Month | \$ | 19.22 | \$ 18.52 | \$ 29.18 | \$ 29.62 | \$ 31.15 | \$ 27.46 | \$ (16.16) | \$ 29.42 | \$ 76.77 | \$ (3.58) |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| SUMMARY OF DEMAND COSTS | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 89,774,014 | 56,103,045 | 17,999,194 | 161,089 | 213,183 | 1,953 | 3,159,374 | 6,472,277 | 1,555,225 | 147,299 | 3,961,377 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 4,372,444 | 2,518,123 | 1,190,309 | 9,407 | 11,025 | 5,225 | 70,670 | 415,164 | 82,374 | 1,599 | 68,548 |
| 4 | O&M Expenses | 9,047,433 | 5,864,484 | 1,881,466 | 16,839 | 21,962 | 184 | 264,567 | 528,862 | 127,080 | 12,256 | 329,733 |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 4,879,733 | 2,988,542 | 958,795 | 8,581 | 11,452 | 109 | 187,858 | 386,474 | 92,866 | 8,786 | 236,270 |
| 7 | Taxes, Other | 3,052,345 | 1,886,232 | 605,148 | 5,416 | 7,202 | 68 | 113,298 | 231,749 | 55,687 | 5,289 | 142,255 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 1,539,745 | 962,243 | 308,710 | 2,763 | 3,656 | 33 | 54,188 | 111,008 | 26,674 | 2,526 | 67,943 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 269,838 | 148,206 | 83,981 | 633 | 702 | 495 | 1,571 | 28,974 | 5,306 | (88) |
| 14 | Federal Income Taxes | 21.00% | 752,847 | 413,495 | 234,308 | 1,766 | 1,958 | 1,380 | 4,383 | 80,837 | 14,804 | (246) |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (560) | (350) | (155) | (1) | (1) | (1) | 4 | (53) | (9) | 0 |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | | 1,022,124 | 561,352 | 318,135 | 2,398 | 2,659 | 1,873 | 5,958 | 109,758 | 20,100 | (334) |
| 19 | | | | | | | | | | | | |
| 20 | Total Demand-Related Costs @ Realized ROR | | 22,374,079 | 13,818,733 | 4,953,854 | 42,640 | 54,301 | 7,459 | 642,352 | 1,672,008 | 378,108 | 27,596 |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | | 2,791,522 | 1,958,900 | 246,026 | 3,448 | 5,987 | (5,069) | 181,448 | 101,324 | 41,733 | 10,155 |
| 24 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Incremental Income Taxes | | 1,008,018 | 707,358 | 88,840 | 1,245 | 2,162 | (1,831) | 65,521 | 36,588 | 15,070 | 3,667 |
| 25 | | | | | | | | | | | | |
| 26 | Total Demand-Related Costs @ Equalized ROR | | 26,173,620 | 16,484,991 | 5,288,720 | 47,333 | 62,450 | 559 | 889,320 | 1,809,920 | 434,911 | 41,418 |
| 27 | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | Incremental Return @ Proposed Rates | | 2,791,522 | 1,910,045 | 614,317 | 5,247 | 6,566 | (653) | 78,996 | 40,439 | 45,477 | 3,188 |
| 30 | Uncollectibles/PSC Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Incremental Income Taxes | | 1,008,018 | 689,717 | 221,830 | 1,895 | 2,371 | (236) | 28,526 | 14,603 | 16,422 | 1,151 |
| 31 | | | | | | | | | | | | |
| 32 | Total Demand-Related Costs @ Proposed Rates | | 26,173,620 | 16,418,494 | 5,790,001 | 49,782 | 63,237 | 6,570 | 749,874 | 1,727,049 | 440,006 | 31,935 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|---------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| SUMMARY OF COMMODITY COSTS | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 63,306,928 | 35,490,048 | 12,055,086 | 98,653 | 152,809 | 835 | 1,987,302 | 7,222,259 | 1,124,685 | 129,815 | 5,045,436 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 3,083,364 | 1,577,369 | 808,329 | 5,905 | 7,895 | 3,658 | 38,115 | 422,230 | 59,451 | 2,391 | 158,020 |
| 4 | O&M Expenses | 865,699 | 485,837 | 165,027 | 1,351 | 2,092 | 11 | 27,205 | 98,370 | 15,319 | 1,768 | 68,721 |
| 5 | Interest on Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 3,809,442 | 2,135,579 | 725,403 | 5,936 | 9,195 | 50 | 119,584 | 434,597 | 67,678 | 7,812 | 303,608 |
| 7 | Taxes, Other | 2,269,437 | 1,272,250 | 432,152 | 3,537 | 5,478 | 30 | 71,241 | 258,907 | 40,318 | 4,654 | 180,871 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 1,181,583 | 662,399 | 225,000 | 1,841 | 2,852 | 16 | 37,092 | 134,799 | 20,992 | 2,423 | 94,170 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 7.00% | 181,160 | 87,153 | 55,568 | 387 | 480 | 347 | 98 | 27,382 | 3,664 | (3) |
| 14 | Federal Income Taxes | 21.00% | 505,437 | 243,158 | 155,034 | 1,080 | 1,340 | 968 | 273 | 76,396 | 10,222 | (8) |
| 15 | Deferred Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | | (376) | (235) | (104) | (1) | (1) | (1) | 3 | (36) | (6) | 0 |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 686,221 | 330,076 | 210,499 | 1,467 | 1,820 | 1,314 | 374 | 103,743 | 13,879 | (11) | 23,061 |
| 19 | | | | | | | | | | | | |
| 20 | Total Commodity-Related Costs | 10,714,163 | 5,801,111 | 2,341,409 | 18,196 | 26,480 | 5,064 | 256,519 | 1,317,846 | 196,644 | 16,614 | 734,280 |
| 21 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 22 | Commodity Costs (\$/Mcf) | \$ 0.05605 | \$ 0.05414 | \$ 0.06433 | \$ 0.06109 | \$ 0.05740 | \$ 2.01 | \$ 0.04 | \$ 0.06 | \$ 0.06 | \$ 0.04 | \$ 0.05 |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | Incremental Return @ Equalized ROR | 1,968,528 | 1,254,737 | 153,667 | 1,967 | 4,299 | (3,592) | 120,471 | 154,106 | 30,299 | 7,968 | 244,606 |
| 26 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Incremental Income Taxes | 710,835 | 453,085 | 55,489 | 710 | 1,552 | (1,297) | 43,502 | 55,648 | 10,941 | 2,877 | 88,327 |
| 27 | | | | | | | | | | | | |
| 28 | Total Commodity-Related Costs @ Equalized ROR | 13,393,527 | 7,508,933 | 2,550,565 | 20,873 | 32,332 | 176 | 420,492 | 1,527,600 | 237,884 | 27,459 | 1,067,213 |
| 29 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 30 | Commodity Costs (\$/Mcf) | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 | \$ 0.07 |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | Incremental Return @ Proposed Rates | 1,968,528 | 1,221,264 | 406,001 | 3,200 | 4,695 | (566) | 50,277 | 112,391 | 32,864 | 3,195 | 135,208 |
| 34 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Incremental Income Taxes | 710,835 | 440,998 | 146,607 | 1,155 | 1,695 | (204) | 18,155 | 40,584 | 11,867 | 1,154 | 48,824 |
| 35 | | | | | | | | | | | | |
| 36 | Total Commodity-Related Costs @ Proposed Rates | 13,393,527 | 7,463,373 | 2,894,017 | 22,551 | 32,871 | 4,294 | 324,950 | 1,470,822 | 241,376 | 20,962 | 918,312 |
| 37 | Total Throughput | 191,137,928 | 107,152,231 | 36,396,946 | 297,856 | 461,365 | 2,521 | 6,000,099 | 21,805,817 | 3,395,707 | 391,944 | 15,233,442 |
| 38 | Commodity Costs (\$/Mcf) | \$ 0.07 | \$ 0.07 | \$ 0.08 | \$ 0.08 | \$ 0.07 | \$ 1.70 | \$ 0.05 | \$ 0.07 | \$ 0.07 | \$ 0.05 | \$ 0.06 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------------------|----------------------|-----------------|------------------|---------------------|----------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| TOTAL COST OF SERVICE | | | | | | | | | | | | |
| | | Total Company \$ | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | Rate Base | 248,709,963 | 175,168,515 | 39,895,064 | 304,854 | 382,190 | 62,824 | 5,533,773 | 14,338,151 | 3,570,325 | 319,699 | 9,134,568 |
| 2 | | | | | | | | | | | | |
| 3 | Return @ Realized ROR | 12,113,420 | 7,937,675 | 2,812,049 | 19,172 | 20,392 | 17,272 | 39,005 | 975,189 | 192,251 | 127 | 100,288 |
| 4 | O&M Expenses | 21,306,678 | 16,777,265 | 2,919,155 | 22,146 | 25,373 | 6,631 | 316,684 | 648,876 | 172,343 | 15,456 | 402,749 |
| 5 | Interest on Customer Deposits | 22,919 | 21,241 | 1,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Depreciation Expense | 14,558,833 | 10,260,310 | 2,284,496 | 17,240 | 21,625 | 3,787 | 330,769 | 859,785 | 214,102 | 19,159 | 547,562 |
| 7 | Taxes, Other | 9,064,021 | 6,445,145 | 1,412,289 | 10,653 | 13,288 | 2,398 | 198,877 | 513,934 | 128,209 | 11,483 | 327,746 |
| 8 | | | | | | | | | | | | |
| 9 | Interest Expense | 4,532,471 | 3,207,498 | 720,088 | 5,459 | 6,815 | 1,186 | 98,611 | 257,997 | 64,530 | 5,756 | 164,532 |
| 10 | | | | | | | | | | | | |
| 11 | Income Taxes: | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | State Income Taxes | 722,147 | 450,588 | 199,276 | 1,306 | 1,293 | 1,532 | (5,678) | 68,318 | 12,167 | (536) | (6,120) |
| 14 | Federal Income Taxes | 2,014,790 | 1,257,140 | 555,981 | 3,645 | 3,608 | 4,275 | (15,841) | 190,608 | 33,945 | (1,496) | (17,074) |
| 15 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Allowance for Step Rate | (1,500) | (936) | (414) | (3) | (3) | (3) | 12 | (142) | (25) | 1 | 13 |
| 17 | | | | | | | | | | | | |
| 18 | Total Income Taxes | 2,735,437 | 1,706,792 | 754,843 | 4,948 | 4,899 | 5,804 | (21,507) | 258,785 | 46,086 | (2,031) | (23,181) |
| 19 | | | | | | | | | | | | |
| 20 | Total Cost of Service @ Realized ROR | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | Incremental Return @ Equalized ROR | 7,733,635 | 6,040,772 | 371,577 | 5,156 | 10,107 | (12,259) | 402,590 | 168,995 | 92,661 | 25,385 | 628,651 |
| 24 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Incremental Income Taxes | 2,792,614 | 2,181,321 | 134,177 | 1,862 | 3,650 | (4,427) | 145,375 | 61,024 | 33,460 | 9,167 | 227,006 |
| 26 | | | | | | | | | | | | |
| 27 | Total Cost of Service @ Equalized ROR | 70,327,557 | 51,370,521 | 10,690,263 | 81,176 | 99,332 | 19,207 | 1,411,792 | 3,486,588 | 879,111 | 78,745 | 2,210,821 |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Incremental Return @ Proposed Rates | 7,733,635 | 5,905,167 | 1,393,822 | 10,149 | 11,712 | 0 | 118,221 | 0 | 103,052 | 6,048 | 185,464 |
| 31 | Uncollectibles/PSC Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Incremental Income Taxes | 2,792,614 | 2,132,354 | 503,309 | 3,665 | 4,229 | 0 | 42,690 | 0 | 37,212 | 2,184 | 66,971 |
| 32 | | | | | | | | | | | | |
| 33 | Total Cost of Service @ Proposed Rates | 70,327,557 | 51,185,949 | 12,081,640 | 87,973 | 101,517 | 35,893 | 1,024,738 | 3,256,569 | 893,255 | 52,425 | 1,607,599 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|------------------|-------------|-------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF GROSS PLANT IN SERVICE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 152,535 | 5.1 | PTD Plant | 61,645 | 50,191 | 40,699 |
| 85 | 39000 | Structures & Improvements | 2,162,577 | 5.1 | PTD Plant | 873,975 | 711,585 | 577,017 |
| 86 | 39001 | Structures Frame | - | 99.0 | - | - | - | - |
| 87 | 39002 | Structures-Brick | - | 99.0 | - | - | - | - |
| 88 | 39003 | Improvements | 1,513 | 5.1 | PTD Plant | 611 | 498 | 404 |
| 89 | 39004 | Air Conditioning Equipment | 36,577 | 5.1 | PTD Plant | 14,782 | 12,035 | 9,759 |
| 90 | 39009 | Improvement to Leased Premises | 39,013 | 5.1 | PTD Plant | 15,767 | 12,837 | 10,409 |
| 91 | 39100 | Office Furniture & Equipment | 483,975 | 5.1 | PTD Plant | 195,592 | 159,249 | 129,134 |
| 92 | 39102 | Remittance Processing Equip | - | 7.7 | Payroll less A&G | - | - | - |
| 93 | 39103 | Office Machines | - | 7.7 | Payroll less A&G | - | - | - |
| 94 | 39200 | Transportation Equipment | 320,552 | 7.7 | Payroll less A&G | 224,638 | 87,365 | 8,549 |
| 95 | 39201 | Trucks | - | 99.0 | - | - | - | - |
| 96 | 39202 | Trailers | - | 99.0 | - | - | - | - |
| 97 | 39300 | Stores Equipment | 15,268 | 5.1 | PTD Plant | 6,170 | 5,024 | 4,074 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 3,987,605 | 5.1 | PTD Plant | 1,611,535 | 1,312,101 | 1,063,969 |
| 99 | 39500 | Laboratory Equipment | 12,933 | 5.1 | PTD Plant | 5,227 | 4,256 | 3,451 |
| 100 | 39600 | Power Operated Equipment | 28,786 | 5.1 | PTD Plant | 11,634 | 9,472 | 7,681 |
| 101 | 39603 | Ditchers | 0 | 5.1 | PTD Plant | - | - | - |
| 102 | 39604 | Backhoes | 12,569.21 | 5.1 | PTD Plant | 5,080 | 4,136 | 3,354 |
| 103 | 39605 | Welders | 0 | 5.1 | PTD Plant | - | - | - |
| 104 | 39700 | Communication Equipment | 670,634 | 7.7 | Payroll less A&G | 469,971 | 182,778 | 17,885 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 0 | 99.0 | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 250,007 | 5.1 | PTD Plant | 101,037 | 82,264 | 66,707 |
| 107 | 39800 | Miscellaneous Equipment | 281,078 | 7.7 | Payroll less A&G | 196,975 | 76,606 | 7,496 |
| 108 | 39900 | Other Tangible Property | 0 | 5.1 | PTD Plant | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 47,499 | 5.1 | PTD Plant | 19,196 | 15,629 | 12,674 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 15,235 | 5.1 | PTD Plant | 6,157 | 5,013 | 4,065 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 679,511 | 5.1 | PTD Plant | 274,615 | 223,590 | 181,307 |
| 112 | 39904 | Other Tang. Property - CPU | - | 99.0 | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 1,125,081 | 5.1 | PTD Plant | 454,686 | 370,202 | 300,193 |
| 115 | 39907 | Other Tang. Property - PC Software | 71,326 | 5.1 | PTD Plant | 28,825 | 23,469 | 19,031 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | - | 5.1 | PTD Plant | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | - | 99.0 | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | - | 99.0 | - | - | - | - |
| 119 | | | | | | | | |
| 120 | | Total General Plant | 10,394,275 | | | 4,578,117 | 3,348,300 | 2,467,857 |
| 121 | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | 381,678,886 | | | 151,996,796 | 129,885,331 | 99,796,758 |
| 123 | | | | | | | | |
| 124 | | Shared Services General Office: | 5,966,805 | 6.1 | General Plant | 2,628,056 | 1,922,083 | 1,416,667 |
| 125 | | Shared Services Customer Support: | 6,123,146 | 6.1 | General Plant | 2,696,915 | 1,972,445 | 1,453,786 |
| 126 | | Colorado-Kansas General Office: | 623,237 | 6.1 | General Plant | 274,502 | 200,763 | 147,972 |
| 127 | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE | 394,392,074 | | | 157,596,270 | 133,980,622 | 102,815,182 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | (25,000) | 5.1 | PTD Plant | (10,103) | (8,226) | (6,670) |
| 4 | 30200 | Franchises & Consents | 15,036 | 5.1 | PTD Plant | 6,077 | 4,948 | 4,012 |
| 5 | 30300 | Misc Intangible Plant | (10,081) | 5.1 | PTD Plant | (4,074) | (3,317) | (2,690) |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | (20,045) | | | (8,101) | (6,596) | (5,348) |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33210 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33220 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | - | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 476,535 | 2.0 | Demand | - | 476,535 | - |
| 25 | 35100 | Structures and Improvements | 98,143 | 2.0 | Demand | - | 98,143 | - |
| 26 | 35120 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35140 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 582,056 | 2.0 | Demand | - | 582,056 | - |
| 30 | 35210 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35220 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35230 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35220 | Reservoirs | 36,515 | 2.0 | Demand | - | 36,515 | - |
| 35 | 35300 | Pipelines | 520,570 | 2.0 | Demand | - | 520,570 | - |
| 36 | 35400 | Compressor Station Equipment | 1,207,390 | 2.0 | Demand | - | 1,207,390 | - |
| 37 | 35500 | Meas & Reg. Equipment | 220,011 | 2.0 | Demand | - | 220,011 | - |
| 38 | 35600 | Purification Equipment | 288,382 | 2.0 | Demand | - | 288,382 | - |
| 39 | 35700 | Other Equipment | 125,321 | 2.0 | Demand | - | 125,321 | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 3,554,924 | | | 0 | 3,554,924 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|---|-----------|---|--------------|-----------------|----------------|-------------|------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 82 | | General: | | | | | | |
| 83 | | | | | | | | |
| 84 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 85 | 39000 | Structures & Improvements | 532,186 | 6.1 | General Plant | 234,399 | 171,433 | 126,354 |
| 86 | 39030 | Improvements | 621 | 6.1 | General Plant | 274 | 200 | 148 |
| 87 | 39040 | Air Conditioning Equipment | 2,440 | 6.1 | General Plant | 1,075 | 786 | 579 |
| 88 | 39090 | Improvement to Leased Premises | 23,162 | 6.1 | General Plant | 10,202 | 7,461 | 5,499 |
| 89 | 39100 | Office Furniture & Equipment | 328,313 | 6.1 | General Plant | 144,604 | 105,759 | 77,950 |
| 90 | 39130 | Remittance Processing Equip | (2,256) | 6.1 | General Plant | (993) | (727) | (536) |
| 91 | 39200 | Transportation Equipment | 285,112 | 6.1 | General Plant | 125,577 | 91,843 | 67,693 |
| 92 | 39300 | Stores Equipment | 1,506 | 6.1 | General Plant | 663 | 485 | 358 |
| 93 | 39400 | Tools & Shop Equipment | 1,743,767 | 6.1 | General Plant | 768,035 | 561,718 | 414,013 |
| 94 | 39500 | Laboratory Equipment | 10,242 | 6.1 | General Plant | 4,511 | 3,299 | 2,432 |
| 95 | 39600 | Power Operated Equipment | (99,407) | 6.1 | General Plant | (43,783) | (32,022) | (23,602) |
| 96 | 39630 | Ditchers | (42,312) | 6.1 | General Plant | (18,636) | (13,630) | (10,046) |
| 97 | 39640 | Backhoes | (66,401) | 6.1 | General Plant | (29,246) | (21,390) | (15,765) |
| 98 | 39650 | Welders | (12,383) | 6.1 | General Plant | (5,454) | (3,989) | (2,940) |
| 99 | 39700 | Communication Equipment | 421,728 | 6.1 | General Plant | 185,749 | 135,851 | 100,129 |
| 100 | 39710 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 101 | 39720 | Communication Equipment - Fixed Radios | 126,886 | 6.1 | General Plant | 55,886 | 40,874 | 30,126 |
| 102 | 39750 | Communication Equip. - Telemetry | - | 99.0 | - | - | - | - |
| 103 | 39800 | Miscellaneous Equipment | 70,531 | 6.1 | General Plant | 31,065 | 22,720 | 16,746 |
| 104 | 39900 | Other Tangible Property | (3,220) | 6.1 | General Plant | (1,418) | (1,037) | (764) |
| 105 | 39910 | Other Tangible Property - Servers - H/W | 23,646 | 6.1 | General Plant | 10,415 | 7,617 | 5,614 |
| 106 | 39920 | Other Tangible Property - Servers - S/W | 4,354 | 6.1 | General Plant | 1,918 | 1,403 | 1,034 |
| 107 | 39930 | Other Tangible Property - Network - H/W | 255,561 | 6.1 | General Plant | 112,561 | 82,324 | 60,676 |
| 108 | 39950 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 109 | 39960 | Other Tang. Property - PC Hardware | 558,626 | 6.1 | General Plant | 246,044 | 179,950 | 132,632 |
| 110 | 39970 | Other Tang. Property - PC Software | 39,382 | 6.1 | General Plant | 17,346 | 12,686 | 9,350 |
| 111 | 39980 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 112 | | Retirement Work in Progress | 26,625 | 6.1 | General Plant | 11,727 | 8,577 | 6,322 |
| 113 | | | | | | | | |
| 114 | | Total General Plant | 4,228,711 | | | 1,862,519 | 1,362,192 | 1,004,000 |
| 115 | | | | | | | | |
| 116 | | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | | | 45,108,585 | 39,874,829 | 29,555,959 |
| 117 | | | | | | | | |
| 118 | | Shared Services General Office: | 2,863,303 | 6.1 | General Plant | 1,261,130 | 922,354 | 679,819 |
| 119 | | Shared Services Customer Support: | 2,046,327 | 6.1 | General Plant | 901,297 | 659,182 | 485,849 |
| 120 | | Colorado-Kansas General Office: | 354,441 | 6.1 | General Plant | 156,112 | 114,176 | 84,153 |
| 121 | | | | | | | | |
| 122 | | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | | | 47,427,125 | 41,570,540 | 30,805,780 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------|--------------|----------|-----------------------|--------------|--------------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF OTHER RATE BASE | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Rate Base Additions: | | | | | | |
| 2 | | | | | | | |
| 3 | Construction Work in Progress | 11,110,143 | 4.3 | Distribution Plant | 4,512,018 | 3,619,196 | 2,978,929 |
| 4 | Materials and Supplies | 0 | 99.0 | - | - | - | - |
| 5 | Gas Storage Inventory | 8,179,691 | 2.0 | Demand | - | 8,179,691 | - |
| 6 | Prepayments - KS Direct | 1,406,259 | 9.3 | O&M Expenses less A&G | 439,103 | 889,077 | 78,080 |
| 7 | Cash Working Capital | 0 | 99.0 | - | - | - | - |
| 8 | | | | | | | |
| 9 | Total Rate Base Additions | 20,696,093 | | | 4,951,121 | 12,687,963 | 3,057,009 |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | Rate Base Deductions: | | | | | | |
| 13 | | | | | | | |
| 14 | Customer Advances | (623,571) | 1.0 | Customer | (623,571) | - | - |
| 15 | Customer Deposits | (842,605) | 1.0 | Customer | (842,605) | - | - |
| 16 | ADIT - KS Direct | (26,427,412) | 6.0 | Total Plant | (10,560,206) | (8,977,770) | (6,889,437) |
| 17 | Regulatory Liability | (18,681,171) | 6.0 | Total Plant | (7,464,863) | (6,346,261) | (4,870,047) |
| 18 | | | | | | | |
| 19 | Total Rate Base Deductions | (46,574,760) | | | (19,491,246) | (15,324,030) | (11,759,484) |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | TOTAL OTHER RB | (25,878,667) | | | (14,540,125) | (2,636,067) | (8,702,475) |
| 23 | | | | | | | |
| 24 | Interest on Customer Deposits | 22,919 | 1.0 | Customer | 22,919 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--|--------------|-----------------|-----------------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF O&M EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 144 | | Administrative & General: | | | | | | |
| 145 | | Operation | | | | | | |
| 146 | 9200 | Administrative and General Salaries | 76,526 | 7.7 | Payroll less A&G | 53,629 | 20,857 | 2,041 |
| 147 | 9210 | Office Supplies and Expenses | 17,100 | 5.1 | PTD Plant | 6,911 | 5,627 | 4,563 |
| 148 | 9220 | Administrative Expenses Transferred - Credit | 9,344,287 | 7.7 | Payroll less A&G | 6,548,339 | 2,546,740 | 249,207 |
| 149 | 9230 | Outside Services Employed | 98,841 | 7.7 | Payroll less A&G | 69,267 | 26,939 | 2,636 |
| 150 | 9240 | Property Insurance | 103,247 | 5.1 | PTD Plant | 41,726 | 33,973 | 27,548 |
| 151 | 9250 | Injuries and Damages | 38,883 | 5.1 | PTD Plant | 15,714 | 12,794 | 10,375 |
| 152 | 9260 | Employee Pensions and Benefits | 2,181,386 | 7.7 | Payroll less A&G | 1,528,683 | 594,526 | 58,176 |
| 153 | 9270 | Franchise Requirements | 0 | 5.1 | PTD Plant | - | - | - |
| 154 | 9280 | Regulatory Commission Expenses | 365,263 | 7.7 | Payroll less A&G | 255,971 | 99,551 | 9,741 |
| 155 | 930.1 | General Advertising Expenses | 0 | 99.0 | - | - | - | - |
| 156 | 930.2 | Miscellaneous General Expense | 97,107 | 7.7 | Payroll less A&G | 68,051 | 26,466 | 2,590 |
| 157 | 9310 | Rents | 0 | 99.0 | - | - | - | - |
| 158 | | Maintenance | | | | | | |
| 159 | 9320 | Maintenance of General Plant | 0 | 99.0 | - | - | - | - |
| 160 | | Total A&G | 12,322,640 | | | 8,588,290 | 3,367,472 | 366,877 |
| 161 | | | | | | | | |
| 162 | | Adjustments to Operations and Maintenance Expenses: | | | | | | |
| 163 | | Labor-Related | (717,073) | 9.3 | O&M Expenses less A&G | (223,905) | (453,354) | (39,814) |
| 164 | | Promotion | (32,472) | 9.3 | O&M Expenses less A&G | (10,139) | (20,530) | (1,803) |
| 165 | | Rate Case - Related | (365,263) | 9.3 | O&M Expenses less A&G | (114,053) | (230,929) | (20,281) |
| 166 | | O&M - Related | (71,654) | 9.3 | O&M Expenses less A&G | (22,374) | (45,302) | (3,978) |
| 167 | | Total Adjustments to Operations and Maintenance Expenses | (1,186,462) | | | (370,471) | (750,115) | (65,876) |
| 168 | | | | | | | | |
| 169 | | TOTAL O&M EXPENSE | 21,306,678 | | | 11,393,546 | 9,047,433 | 865,699 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|------------------------------------|-----------|----------|----------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Production & Gathering: | | | | | | |
| 2 | Operation | | | | | | |
| 3 | Op., Sup., & Eng. | - | 99.0 | - | - | - | - |
| 4 | Production Maps & Records | - | 99.0 | - | - | - | - |
| 5 | Field Lines Expenses | - | 99.0 | - | - | - | - |
| 6 | Field Compressor Station Expense | - | 99.0 | - | - | - | - |
| 7 | Field Compressor Sta. Fuel & Pwr. | - | 99.0 | - | - | - | - |
| 8 | Field Meas. & Regul. Station Exp | - | 99.0 | - | - | - | - |
| 9 | Purification Expense | - | 99.0 | - | - | - | - |
| 10 | Other Expenses | - | 99.0 | - | - | - | - |
| 11 | Maintenance | | | | | | |
| 12 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 13 | Structures and Improvements | - | 99.0 | - | - | - | - |
| 14 | Field Line Maintenance | - | 99.0 | - | - | - | - |
| 15 | Compressor Station Equip. Maint. | - | 99.0 | - | - | - | - |
| 16 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 17 | Purification Equipment Maintenance | - | 99.0 | - | - | - | - |
| 18 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 19 | Gas Processed By Others | - | 99.0 | - | - | - | - |
| 20 | Total Production & Gathering | - | | | - | - | - |
| 21 | | | | | | | |
| 22 | Other Gas Supply Expenses: | | | | | | |
| 23 | Wellhead Purchases | - | 99.0 | - | - | - | - |
| 24 | Field Line Purchases | - | 99.0 | - | - | - | - |
| 25 | Transmission Line Purchases | - | 99.0 | - | - | - | - |
| 26 | City Gate Purchases | - | 99.0 | - | - | - | - |
| 27 | Other Gas Purchases | - | 99.0 | - | - | - | - |
| 28 | Exchange Gas | - | 99.0 | - | - | - | - |
| 29 | Purchased Gas Expenses | - | 99.0 | - | - | - | - |
| 30 | Storage Gas Withdrawal | - | 99.0 | - | - | - | - |
| 31 | Company Used Gas | - | 99.0 | - | - | - | - |
| 32 | Other Gas Supply Expenses | - | 99.0 | - | - | - | - |
| 33 | Total Other Gas Supply Expenses | - | | | 0 | 0 | 0 |
| 34 | | | | | | | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|-------------------------------------|-----------|----------|---------------------------|----------|--------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 35 | Underground Storage: | | | | | | |
| 36 | Operation | | | | | | |
| 37 | Op., Sup., & Eng. | 61,394 | 2.0 | Demand | - | 61,394 | - |
| 38 | Maps & Records | 0 | 99.0 | - | - | - | - |
| 39 | Wells Expense | 0 | 99.0 | - | - | - | - |
| 40 | Lines Expense | 0 | 99.0 | - | - | - | - |
| 41 | Compressor Station Expense | 0 | 99.0 | - | - | - | - |
| 42 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 43 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 44 | Purification Expenses | 0 | 99.0 | - | - | - | - |
| 45 | Exploration & Development | 0 | 99.0 | - | - | - | - |
| 46 | Gas Losses | 0 | 99.0 | - | - | - | - |
| 47 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 48 | Storage Well Royalties | 0 | 99.0 | - | - | - | - |
| 49 | Rents | 0 | 99.0 | - | - | - | - |
| 50 | Maintenance | | | | | | |
| 51 | Maint. Sup., & Eng. | 0 | 99.0 | - | - | - | - |
| 52 | Structures and Improvements | 0 | 99.0 | - | - | - | - |
| 53 | Reservoirs & Wells Maintenance | 0 | 99.0 | - | - | - | - |
| 54 | Line Maintenance | 0 | 99.0 | - | - | - | - |
| 55 | Compressor Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 56 | Meas. & Regul. Station Equip Maint | 0 | 99.0 | - | - | - | - |
| 57 | Purification Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 58 | Other Equipment Maintenance | 0 | 99.0 | - | - | - | - |
| 59 | Total Underground Storage Expense | 61,394 | | | 0 | 61,394 | 0 |
| 60 | | | | | | | |
| 61 | Transmission: | | | | | | |
| 62 | Operation | | | | | | |
| 63 | Op., Sup., & Eng. | 1,686 | 7.3 | Transmission O&M Expenses | - | 1,686 | - |
| 64 | System Control & Load Dispatching | 0 | 99.0 | - | - | - | - |
| 65 | Communication Systems Expense | 0 | 99.0 | - | - | - | - |
| 66 | Compressor Station Labor Expense | 0 | 99.0 | - | - | - | - |
| 67 | Compressor Station Fuel Gas | 0 | 99.0 | - | - | - | - |
| 68 | Compressor Station Fuel & Power | 0 | 99.0 | - | - | - | - |
| 69 | Mains Expense | 0 | 99.0 | - | - | - | - |
| 70 | Meas. & Regul. Station Expenses | 0 | 99.0 | - | - | - | - |
| 71 | Other Expenses | 0 | 99.0 | - | - | - | - |
| 72 | LDC Payment | 0 | 99.0 | - | - | - | - |
| 73 | LDC Payment - A&G | 0 | 99.0 | - | - | - | - |
| 74 | Rents | 0 | 99.0 | - | - | - | - |
| 75 | Maintenance | | | | | | |
| 76 | Maint. Sup., & Eng. | - | 99.0 | - | - | - | - |
| 77 | Structures & Improvements | - | 99.0 | - | - | - | - |
| 78 | Mains | - | 99.0 | - | - | - | - |
| 79 | Compressor Station Equip Maint | - | 99.0 | - | - | - | - |
| 80 | Meas. & Regul. Station Equip Maint | - | 99.0 | - | - | - | - |
| 81 | Communication Equipment Maintenance | - | 99.0 | - | - | - | - |
| 82 | Other Equipment Maintenance | - | 99.0 | - | - | - | - |
| 83 | Total Transmission Expense | 1,686 | | | - | 1,686 | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|---------------------------|------------|------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 84 | | | | | | | |
| 85 | Distribution: | | | | | | |
| 86 | Operation | | | | | | |
| 87 | Supervision & Eng. | 13,387,892 | 7.5 | Distribution O&M Expenses | 2,186,839 | 10,197,062 | 1,003,990 |
| 88 | Distribution Load Dispatching | - | 99.0 | - | - | - | - |
| 89 | Compressor Station Labor and Expenses | - | 99.0 | - | - | - | - |
| 90 | Mains and Services Expenses | - | 99.0 | - | - | - | - |
| 91 | Measuring and Regulating Station Expenses - General | - | 99.0 | - | - | - | - |
| 92 | Measuring and Regulating Station Expenses - Industrial | - | 99.0 | - | - | - | - |
| 93 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | - | 99.0 | - | - | - | - |
| 94 | Meter and House Regulator Expenses | - | 99.0 | - | - | - | - |
| 95 | Customer Installations Expenses | - | 99.0 | - | - | - | - |
| 96 | Other Expenses | - | 99.0 | - | - | - | - |
| 97 | Rents | - | 99.0 | - | - | - | - |
| 98 | Maintenance | | | | | | |
| 99 | Maintenance Supervision and Engineering | - | 99.0 | - | - | - | - |
| 100 | Maintenance of Structures and Improvements | - | 99.0 | - | - | - | - |
| 101 | Maintenance of Mains | - | 99.0 | - | - | - | - |
| 102 | Maintenance of compressor station equipment | - | 99.0 | - | - | - | - |
| 103 | Maint. of Measuring and Regulating Station Equip. - General | - | 99.0 | - | - | - | - |
| 104 | Maint. of Measuring and Regulating Station Equip. - Industrial | - | 99.0 | - | - | - | - |
| 105 | Maint. of Measuring and Regulating Station Equip. - City Gate | - | 99.0 | - | - | - | - |
| 106 | Maintenance of Services | - | 99.0 | - | - | - | - |
| 107 | Maintenance of Meters and House Regulators | - | 99.0 | - | - | - | - |
| 108 | Maintenance of Other Equipment | - | 99.0 | - | - | - | - |
| 109 | Total Distribution | 13,387,892 | | | 2,186,839 | 10,197,062 | 1,003,990 |
| 110 | | | | | | | |
| 111 | Customer Accounts | | | | | | |
| 112 | Supervision | 24,008,719 | 1.0 | Customer | 24,008,719 | - | - |
| 113 | Meter Reading | - | 99.0 | - | - | - | - |
| 114 | Customer Rec. & Collections | - | 99.0 | - | - | - | - |
| 115 | Uncollectible Accounts | - | 99.0 | - | - | - | - |
| 116 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 117 | Total Customer Accounts Expense | 24,008,719 | | | 24,008,719 | - | - |
| 118 | | | | | | | |
| 119 | Customer Service and Information | | | | | | |
| 120 | Supervision | 65,266 | 1.0 | Customer | 65,266 | - | - |
| 121 | Customer Assistance | - | 99.0 | - | - | - | - |
| 122 | Information & Instruction | - | 99.0 | - | - | - | - |
| 123 | Misc. Cust. Acct. Expense | - | 99.0 | - | - | - | - |
| 124 | Total Customer Service & Info Expense | 65,266 | | | 65,266 | - | - |
| 125 | | | | | | | |
| 126 | Sales | | | | | | |
| 127 | Supervision | 120,701 | 1.0 | Customer | 120,701 | - | - |
| 128 | Demonstration & Selling | - | 99.0 | - | - | - | - |
| 129 | Advertising | - | 99.0 | - | - | - | - |
| 130 | Misc. Sales Expense | - | 99.0 | - | - | - | - |
| 131 | Total Sales Expense | 120,701 | | | 120,701 | - | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
|--|--|------------|----------|------------------|------------|------------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF PAYROLL | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 132 | | | | | | | |
| 133 | Administrative & General: | | | | | | |
| 134 | Operation | | | | | | |
| 135 | Administrative and General Salaries | 52,391,299 | 7.7 | Payroll less A&G | 36,715,054 | 14,278,995 | 1,397,249 |
| 136 | Office Supplies and Expenses | - | 99.0 | - | - | - | - |
| 137 | Administrative Expenses Transferred - Customer Support | - | 99.0 | - | - | - | - |
| 138 | Administrative Expenses Transferred - General | - | 99.0 | - | - | - | - |
| 139 | Outside Services Employed | - | 99.0 | - | - | - | - |
| 140 | Property Insurance | - | 99.0 | - | - | - | - |
| 141 | Injuries and Damages | - | 99.0 | - | - | - | - |
| 142 | Employee Pensions and Benefits | - | 99.0 | - | - | - | - |
| 143 | Regulatory Commission Expenses | - | 99.0 | - | - | - | - |
| 144 | Duplicate Charges - Credit | - | 99.0 | - | - | - | - |
| 145 | General Advertising Expenses | - | 99.0 | - | - | - | - |
| 146 | Miscellaneous General Expense | - | 99.0 | - | - | - | - |
| 147 | Rents | - | 99.0 | - | - | - | - |
| 148 | Maintenance | | | | | | |
| 149 | Maintenance of General Plant | - | 99.0 | - | - | - | - |
| 150 | Total A&G | 52,391,299 | | | 36,715,054 | 14,278,995 | 1,397,249 |
| 151 | | | | | | | |
| 152 | Other Utility Plant Related Payroll | 0 | 99.0 | - | - | - | - |
| 153 | | | | | | | |
| 154 | TOTAL O&M EXPENSES - PAYROLL | 90,036,956 | | | 63,096,580 | 24,539,137 | 2,401,240 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|--------------------------------|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 1 | | Intangible Plant: | | | | | | |
| 2 | | | | | | | | |
| 3 | 30100 | Organization | - | 99.0 | - | - | - | - |
| 4 | 30200 | Franchises & Consents | - | 99.0 | - | - | - | - |
| 5 | 30300 | Misc Intangible Plant | - | 99.0 | - | - | - | - |
| 6 | | | | | | | | |
| 7 | | Total Intangible Plant: | 0 | | | 0 | 0 | 0 |
| 8 | | | | | | | | |
| 9 | | Production Plant: | | | | | | |
| 10 | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | - | 99.0 | - | - | - | - |
| 12 | 32540 | Rights of Ways | - | 99.0 | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | - | 99.0 | - | - | - | - |
| 14 | 33201 | Field Lines | - | 99.0 | - | - | - | - |
| 15 | 33202 | Tributary Lines | - | 99.0 | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | - | 99.0 | - | - | - | - |
| 17 | 33600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 18 | | | | | | | | |
| 19 | | Total Production Plant | 0 | | | 0 | 0 | 0 |
| 20 | | | | | | | | |
| 21 | | Storage Plant: | | | | | | |
| 22 | | | | | | | | |
| 23 | 35010 | Land | - | 99.0 | - | - | - | - |
| 24 | 35020 | Rights of Way | 7,225 | 2.0 | Demand | - | 7,225 | - |
| 25 | 35100 | Structures and Improvements | 690 | 2.0 | Demand | - | 690 | - |
| 26 | 35102 | Compression Station Equipment | - | 99.0 | - | - | - | - |
| 27 | 35103 | Meas. & Reg. Sta. Structures | - | 99.0 | - | - | - | - |
| 28 | 35104 | Other Structures | - | 99.0 | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 41,035 | 2.0 | Demand | - | 41,035 | - |
| 30 | 35201 | Well Construction | - | 99.0 | - | - | - | - |
| 31 | 35202 | Reservoirs | - | 99.0 | - | - | - | - |
| 32 | 35203 | Cushion Gas | - | 99.0 | - | - | - | - |
| 33 | 35210 | Leaseholds | - | 99.0 | - | - | - | - |
| 34 | 35211 | Storage Rights | - | 99.0 | - | - | - | - |
| 35 | 35300 | Pipelines | 22,904 | 2.0 | Demand | - | 22,904 | - |
| 36 | 35400 | Compressor Station Equipment | 57,584 | 2.0 | Demand | - | 57,584 | - |
| 37 | 35500 | Meas & Reg. Equipment | - | 2.0 | Demand | - | - | - |
| 38 | 35600 | Purification Equipment | - | 99.0 | - | - | - | - |
| 39 | 35700 | Other Equipment | - | 99.0 | - | - | - | - |
| 40 | | | | | | | | |
| 41 | | Total Storage Plant | 129,437 | | | 0 | 129,437 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | |
|--|-----------|---|--------------|-----------------|----------------|-------------|-----------|--------------|
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | |
| CLASSIFICATION OF DEPRECIATION EXPENSE | | | | | | | | |
| Line No. | Acct. No. | | Test Year \$ | Classif. Factor | Classif. Basis | Customer \$ | Demand \$ | Commodity \$ |
| 84 | | General: | | | | | | |
| 85 | | | | | | | | |
| 86 | 38900 | Land & Land Rights | - | 99.0 | - | - | - | - |
| 87 | 39000 | Structures & Improvements | 71,149 | 6.1 | General Plant | 31,337 | 22,919 | 16,892 |
| 88 | 39003 | Improvements | 50 | 6.1 | General Plant | 22 | 16 | 12 |
| 89 | 39004 | Air Conditioning Equipment | 1,203 | 6.1 | General Plant | 530 | 388 | 286 |
| 90 | 39009 | Improvement to Leased Premises | 1,510 | 6.1 | General Plant | 665 | 486 | 358 |
| 91 | 39100 | Office Furniture & Equipment | 32,281 | 6.1 | General Plant | 14,218 | 10,399 | 7,664 |
| 92 | 39103 | Office Furn. Copiers & Type | - | 6.1 | General Plant | - | - | - |
| 93 | 39200 | Transportation Equipment | 19,434 | 6.1 | General Plant | 8,560 | 6,260 | 4,614 |
| 94 | 39300 | Stores Equipment | 260 | 6.1 | General Plant | 115 | 84 | 62 |
| 95 | 39400 | Tools, Shop & Garage Equipment | 90,204 | 6.1 | General Plant | 39,730 | 29,057 | 21,417 |
| 96 | 39500 | Laboratory Equipment | 390 | 6.1 | General Plant | 172 | 126 | 93 |
| 97 | 39600 | Power Operated Equipment | 22 | 6.1 | General Plant | 10 | 7 | 5 |
| 98 | 39603 | Ditchers | - | 6.1 | General Plant | - | - | - |
| 99 | 39604 | Backhoes | 10 | 6.1 | General Plant | 4 | 3 | 2 |
| 100 | 39605 | Welders | - | 6.1 | General Plant | - | - | - |
| 101 | 39700 | Communication Equipment | 44,731 | 6.1 | General Plant | 19,702 | 14,409 | 10,620 |
| 102 | 39701 | Communication Equipment - Mobile Radios | - | 99.0 | - | - | - | - |
| 103 | 39702 | Communication Equipment - Fixed Radios | 16,675 | 6.1 | General Plant | 7,345 | 5,372 | 3,959 |
| 104 | 39800 | Miscellaneous Equipment | 18,748 | 6.1 | General Plant | 8,257 | 6,039 | 4,451 |
| 105 | 39900 | Other Tangible Property - Servers - H/W | - | 6.1 | General Plant | - | - | - |
| 106 | 39901 | Other Tangible Property - Servers - S/W | 6,788 | 6.1 | General Plant | 2,990 | 2,186 | 1,612 |
| 107 | 39902 | Other Tangible Property - Network - H/W | 2,177 | 6.1 | General Plant | 959 | 701 | 517 |
| 108 | 39903 | Other Tang. Property - CPU | 97,102 | 6.1 | General Plant | 42,768 | 31,279 | 23,054 |
| 109 | 39904 | Other Tangible Property - MF - Hardware | - | 99.0 | - | - | - | - |
| 110 | 39905 | Other Tang. Property - PC Hardware | - | 99.0 | - | - | - | - |
| 111 | 39906 | Other Tang. Property - PC Software | 140,664 | 6.1 | General Plant | 61,955 | 45,312 | 33,397 |
| 112 | 39907 | Other Tang. Property - Mainframe S/W | 7,701 | 6.1 | General Plant | 3,392 | 2,481 | 1,828 |
| 113 | 39908 | Other Tang. Property - Application Software | - | 6.1 | General Plant | - | - | - |
| 114 | | | | | | | | |
| 115 | | | | | | | | |
| 116 | | Total General Plant + Deficiency | 551,100 | | | 242,730 | 177,526 | 130,845 |
| 117 | | | | | | | | |
| 118 | | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | | | 5,569,093 | 4,659,909 | 3,647,421 |
| 119 | | | | | | | | |
| 120 | | Shared Services General Office: | 318,147 | 6.1 | General Plant | 140,126 | 102,484 | 75,536 |
| 121 | | Shared Services Customer Support: | 291,199 | 6.1 | General Plant | 128,257 | 93,804 | 69,138 |
| 122 | | Colorado-Kansas General Office: | 73,064 | 6.1 | General Plant | 32,181 | 23,536 | 17,347 |
| 123 | | | | | | | | |
| 124 | | TOTAL DEPRECIATION EXPENSE | 14,558,833 | | | 5,869,657 | 4,879,733 | 3,809,442 |

| | | | | | | | |
|--|--------------------------------------|-----------|----------|------------------|-----------|-----------|-----------|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG- ____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | |
| | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| | | \$ | Factor | Basis | \$ | \$ | \$ |
| 1 | Taxes Other Than Income | | | | | | |
| 2 | | | | | | | |
| 3 | Non Revenue Related: | | | | | | |
| 4 | Payroll Related | 399,483 | 7.7 | Payroll less A&G | 279,952 | 108,877 | 10,654 |
| 5 | Property Related | 8,089,878 | 6.0 | Total Plant | 3,232,658 | 2,748,247 | 2,108,973 |
| 6 | Public Service Commission Assessment | 166,187 | 6.0 | Total Plant | 66,407 | 56,456 | 43,324 |
| 7 | Other | 408,473 | 6.0 | Total Plant | 163,223 | 138,764 | 106,486 |
| 8 | Total Non Revenue Related: | 9,064,021 | | | 3,742,240 | 3,052,345 | 2,269,437 |
| 9 | | | | | | | |
| 10 | Revenue Related: | | | | | | |
| 11 | State Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 12 | Local Gross Receipts - Tax | 0 | 99.0 | - | - | - | - |
| 13 | Other | 0 | 99.0 | - | - | - | - |
| 14 | Total Revenue Related: | 0 | | | 0 | 0 | 0 |
| 15 | | | | | | | |
| 16 | Total Taxes, Other Than Income | 9,064,021 | | | 3,742,240 | 3,052,345 | 2,269,437 |
| 17 | | | | | | | |
| 18 | Allowance for Step Rate | (1,500) | 11.0 | Taxable Income | (563) | (560) | (376) |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | 6.0 | Total Plant | 1,811,143 | 1,539,745 | 1,181,583 |

| | | | | | | | |
|--|-------------------------------|-------------|----------|----------|------------|------------|------------|
| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | |
| Kansas Jurisdiction Case No. 19-ATMG-____-RTS | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | |
| SUMMARY OF CLASSIFICATION | | | | | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | Test Year | Classif. | Classif. | Customer | Demand | Commodity |
| 5 | | \$ | Factor | Basis | \$ | \$ | \$ |
| 6 | | | | | | | |
| 7 | Operating Revenues | 59,801,309 | | | 26,713,067 | 22,374,079 | 10,714,163 |
| 8 | | | | | | | |
| 9 | Operating Expenses: | | | | | | |
| 10 | | | | | | | |
| 11 | Operating & Maintenance | 21,306,678 | | | 11,393,546 | 9,047,433 | 865,699 |
| 12 | Interest on Customer Deposits | 22,919 | | | 22,919 | 0 | 0 |
| 13 | Depreciation & Amortization | 14,558,833 | | | 5,869,657 | 4,879,733 | 3,809,442 |
| 14 | Taxes Other Than Income | 9,064,021 | | | 3,742,240 | 3,052,345 | 2,269,437 |
| 15 | | | | | | | |
| 16 | Total Operating Expenses | 44,952,451 | | | 21,028,362 | 16,979,511 | 6,944,578 |
| 17 | | | | | | | |
| 18 | Income Before Taxes | 14,848,858 | | | 5,684,705 | 5,394,568 | 3,769,585 |
| 19 | | | | | | | |
| 20 | Interest Expense | 4,532,471 | | | 1,811,143 | 1,539,745 | 1,181,583 |
| 21 | | | | | | | |
| 22 | Income Taxes: | 10,316,387 | | | | | |
| 23 | | | | | | | |
| 24 | State Income Taxes | 722,147 | 7.00% | | 271,149 | 269,838 | 181,160 |
| 25 | Federal Income Taxes | 2,014,790 | 21.00% | | 756,507 | 752,847 | 505,437 |
| 26 | Total Deferred Income Taxes | 0 | | | 0 | 0 | 0 |
| 27 | Step Rate Adjustment | (1,500) | | | (563) | (560) | (376) |
| 28 | | | | | | | |
| 29 | Total Income Taxes | 2,735,437 | | | 1,027,093 | 1,022,124 | 686,221 |
| 30 | | | | | | | |
| 31 | Net Income | 12,113,420 | | | 4,657,612 | 4,372,444 | 3,083,364 |
| 32 | | | | | | | |
| 33 | Total Rate Base | 248,709,963 | | | 95,629,021 | 89,774,014 | 63,306,928 |
| 34 | | | | | | | |
| 35 | Rate of Return | 4.8705% | | | 4.8705% | 4.8705% | 4.8705% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | |
|--|------------------------|--------|------------------|-------------|-------------|-------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | |
| CLASSIFICATION FACTORS | | | | | | |
| | | | Total Company | Customer | Demand | Commodity |
| | Input | Values | 1 | 1 | 0 | 0 |
| 1.0 | Customer | % | 100.0000% | 100.0000% | 0.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 1 | 0 |
| 2.0 | Demand | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Input | Values | 1 | 0 | 0 | 1 |
| 3.0 | Commodity | % | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | Input | Values | 1.00 | 0.00 | 0.19 | 0.81 |
| 3.5 | Storage | % | 100.0000% | 0.0000% | 19.2181% | 80.7819% |
| | Input | Values | 184,344,842 | 107,018,107 | 77,326,736 | 0 |
| 3.8 | Mains (zero-intercept) | % | 100.0000% | 58.0532% | 41.9468% | 0.0000% |
| | Input | Values | 1.00000 | 0.00000 | 0.53469 | 0.46531 |
| 4.0 | Mains (load factor) | % | 100.0000% | 0.0000% | 53.4693% | 46.5307% |
| | Internally Generated | Values | 197,672,639 | 53,770,226 | 76,322,316 | 67,580,098 |
| 4.1 | Mains & Services | % | 100.0000% | 27.2017% | 38.6105% | 34.1879% |
| | Internally Generated | Values | 362,954,687 | 147,402,078 | 118,234,669 | 97,317,940 |
| 4.3 | Distribution Plant | % | 100.0000% | 40.6117% | 32.5756% | 26.8127% |
| | Internally Generated | Values | 394,392,074 | 157,596,270 | 133,980,622 | 102,815,182 |
| 5.0 | Gross Plant | % | 100.0000% | 39.9593% | 33.9714% | 26.0693% |
| | Internally Generated | Values | 364,733,809 | 147,402,078 | 120,013,791 | 97,317,940 |
| 5.1 | PTD Plant | % | 100.0000% | 40.4136% | 32.9045% | 26.6819% |
| | Internally Generated | Values | 371,243,533 | 147,402,078 | 126,523,515 | 97,317,940 |
| 5.4 | P, S, T & D Plant | % | 100.0000% | 39.7050% | 34.0810% | 26.2140% |

| | | | | | | |
|------|---|--------|-------------|--------------|-------------|-------------|
| | Internally Generated | Values | 274,588,630 | 110,169,145 | 92,410,082 | 72,009,403 |
| 5.7 | Net Plant | % | 100.0000% | 40.1215% | 33.6540% | 26.2245% |
| | Internally Generated | Values | 394,392,074 | 157,596,270 | 133,980,622 | 102,815,182 |
| 6.0 | Total Plant | % | 100.0000% | 39.9593% | 33.9714% | 26.0693% |
| | Internally Generated | Values | 10,394,275 | 4,578,117 | 3,348,300 | 2,467,857 |
| 6.1 | General Plant | % | 100.0000% | 44.0446% | 32.2129% | 23.7425% |
| | Internally Generated | Values | 2,451 | 0 | 2,451 | 0 |
| 7.3 | Transmission O&M Expenses | % | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | Internally Generated | Values | 7,478,064 | 1,221,501 | 5,695,765 | 560,798 |
| 7.5 | Distribution O&M Expenses | % | 100.0000% | 16.3345% | 76.1663% | 7.4992% |
| | Internally Generated | Values | 37,645,658 | 26,381,525 | 10,260,142 | 1,003,990 |
| 7.7 | Payroll less A&G | % | 100.0000% | 70.0785% | 27.2545% | 2.6669% |
| | Internally Generated | Values | 21,306,678 | 11,393,546 | 9,047,433 | 865,699 |
| 9.1 | Allocated O&M Expenses | % | 100.0000% | 53.4741% | 42.4629% | 4.0630% |
| | Internally Generated | Values | 10,170,500 | 3,175,727 | 6,430,076 | 564,698 |
| 9.3 | O&M Expenses less A&G | % | 100.0000% | 31.2249% | 63.2228% | 5.5523% |
| | Internally Generated | Values | 8,489,361 | 3,512,609 | 2,857,124 | 2,119,627 |
| 10.0 | Other Taxes | % | 100.0000% | 41.3766% | 33.6554% | 24.9680% |
| | Internally Generated | Values | 10,316,387 | 3,873,562 | 3,854,823 | 2,588,002 |
| 11.0 | Taxable Income | % | 100.0000% | 37.5477% | 37.3660% | 25.0863% |
| | Internally Generated | Values | 5,228,188 | 392,682 | 4,821,913 | 13,594 |
| 11.8 | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 7.5109% | 92.2291% | 0.2600% |
| | Internally Generated | Values | 168,146,523 | (18,754,943) | 102,235,241 | 84,666,225 |
| 12.0 | Composite of Accts. 374-379 | % | 100.0000% | -11.1539% | 60.8013% | 50.3526% |
| | Internally Generated | Values | 248,709,963 | 95,629,021 | 89,774,014 | 63,306,928 |
| 13.0 | Rate Base | % | 100.0000% | 38.4500% | 36.0959% | 25.4541% |
| | Internally Generated | Values | 9,230,502 | 2,803,126 | 5,829,288 | 598,088 |
| 17.0 | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 30.3681% | 63.1525% | 6.4795% |
| | | Values | 0 | 0 | 0 | 0 |
| 99.0 | - | % | 0.0000% | 0.0000% | 0.0000% | 0.0000% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | Intangible Plant: | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 15,018 | 13,128 | 1,545 | 7 | 3 | 9 | 60 | 101 | 139 | 7 | 20 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | 1,583 | 1,384 | 163 | 1 | 0 | 1 | 6 | 11 | 15 | 1 | 2 |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | | 16,601 | 14,512 | 1,707 | 8 | 3 | 10 | 67 | 111 | 154 | 7 | 22 |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 52 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | 272,475 | 238,179 | 28,025 | 127 | 46 | 169 | 1,094 | 1,826 | 2,526 | 121 | 362 |
| 59 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 135,433 | 118,387 | 13,930 | 63 | 23 | 84 | 544 | 908 | 1,256 | 60 | 180 |
| 60 | 37500 | Structures & Improvements | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 61 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 62 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 63 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 64 | 37600 | Mains Cathodic Protection | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 65 | 37610 | Mains - Steel | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 66 | 37620 | Mains - Plastic | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 67 | 37630 | Anode | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 68 | 37640 | Leak Clamp | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 69 | 37800 | Meas & Reg. Sta. Equip - General | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 70 | 37900 | Meas & Reg. Sta. Equip - City Gate | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 71 | 37908 | Meas & Reg. Sta. Equipment | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 72 | 38000 | Services | 2.50 | Meters/Services | 84,498,900 | 77,788,182 | 6,188,301 | 28,062 | 8,925 | 46,841 | 161,659 | 104,576 | 144,676 | 6,919 | 20,758 |
| 73 | 38100 | Meters | 4.00 | Meter Investment | 30,561,298 | 24,549,986 | 4,506,487 | 20,436 | 7,988 | 41,924 | 220,169 | 458,554 | 634,391 | 30,340 | 91,021 |
| 74 | 38200 | Meter installations | 4.10 | Meter installations | 27,875,041 | 22,422,868 | 4,116,025 | 18,665 | 7,296 | - | 201,093 | 418,823 | 579,425 | 27,712 | 83,135 |
| 75 | 38300 | House Regulators | 3.60 | Small Meter Investment | 2,019,174 | 1,853,456 | 158,467 | 719 | 208 | 1,093 | 3,287 | 734 | 1,015 | 49 | 146 |
| 76 | 38400 | House Reg. Installations | 3.60 | Small Meter Investment | 209,461 | 192,271 | 16,439 | 75 | 22 | 113 | 341 | 76 | 105 | 5 | 15 |
| 77 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 2.00 | Bills | 1,830,296 | 1,685,726 | 133,141 | 604 | 199 | 1,042 | 3,544 | 2,281 | 3,156 | 151 | 453 |
| 78 | 38700 | Other Prop. On Cust. Prem | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 79 | | | | | | | | | | | | | | | |
| 80 | | Total Distribution Plant | | | 147,402,078 | 128,849,055 | 15,160,815 | 68,750 | 24,706 | 91,267 | 591,731 | 987,778 | 1,366,550 | 65,357 | 196,070 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|----------|--|-------|----------------------|-------------|-------------|------------|--------|--------|--------|---------|-----------|-----------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | | |
| 84 | 38900 | Land & Land Rights | 27.20 | PTD Plant - Customer | 61,645 | 53,886 | 6,340 | 29 | 10 | 38 | 247 | 413 | 572 | 27 | 82 |
| 85 | 39000 | Structures & Improvements | 27.20 | PTD Plant - Customer | 873,975 | 763,971 | 89,891 | 408 | 146 | 541 | 3,508 | 5,857 | 8,103 | 388 | 1,163 |
| 86 | 39001 | Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 87 | 39002 | Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 88 | 39003 | Improvements | 27.20 | PTD Plant - Customer | 611 | 534 | 63 | 0 | 0 | 0 | 2 | 4 | 6 | 0 | 1 |
| 89 | 39004 | Air Conditioning Equipment | 27.20 | PTD Plant - Customer | 14,782 | 12,921 | 1,520 | 7 | 2 | 9 | 59 | 99 | 137 | 7 | 20 |
| 90 | 39009 | Improvement to Leased Premises | 27.20 | PTD Plant - Customer | 15,767 | 13,782 | 1,622 | 7 | 3 | 10 | 63 | 106 | 146 | 7 | 21 |
| 91 | 39100 | Office Furniture & Equipment | 25.20 | Payroll - Cust | 195,592 | 179,828 | 14,435 | 65 | 22 | 111 | 392 | 279 | 385 | 18 | 55 |
| 92 | 39102 | Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 93 | 39103 | Office Machines | 25.20 | Payroll - Cust | 0 | - | - | - | - | - | - | - | - | - | - |
| 94 | 39200 | Transportation Equipment | 25.20 | Payroll - Cust | 224,638 | 206,534 | 16,578 | 75 | 25 | 128 | 450 | 320 | 443 | 21 | 64 |
| 95 | 39201 | Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | 39202 | Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | 39300 | Stores Equipment | 27.20 | PTD Plant - Customer | 6,170 | 5,394 | 635 | 3 | 1 | 4 | 25 | 41 | 57 | 3 | 8 |
| 98 | 39400 | Tools, Shop & Garage Equipment | 27.20 | PTD Plant - Customer | 1,611,535 | 1,408,696 | 165,752 | 752 | 270 | 988 | 6,469 | 10,799 | 14,940 | 715 | 2,144 |
| 99 | 39500 | Laboratory Equipment | 27.20 | PTD Plant - Customer | 5,227 | 4,569 | 538 | 2 | 1 | 3 | 21 | 35 | 48 | 2 | 7 |
| 100 | 39600 | Power Operated Equipment | 27.20 | PTD Plant - Customer | 11,634 | 10,169 | 1,197 | 5 | 2 | 7 | 47 | 78 | 108 | 5 | 15 |
| 101 | 39603 | Ditchers | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 39604 | Backhoes | 27.20 | PTD Plant - Customer | 5,080 | 4,440 | 522 | 2 | 1 | 3 | 20 | 34 | 47 | 2 | 7 |
| 103 | 39605 | Welders | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 39700 | Communication Equipment | 25.20 | Payroll - Cust | 469,971 | 432,095 | 34,684 | 157 | 52 | 267 | 942 | 670 | 927 | 44 | 133 |
| 105 | 39701 | Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | 39702 | Communication Equipment - Fixed Radios | 25.20 | Payroll - Cust | 101,037 | 92,894 | 7,457 | 34 | 11 | 57 | 203 | 144 | 199 | 10 | 29 |
| 107 | 39800 | Miscellaneous Equipment | 27.20 | PTD Plant - Customer | 196,975 | 172,182 | 20,260 | 92 | 33 | 122 | 791 | 1,320 | 1,826 | 87 | 262 |
| 108 | 39900 | Other Tangible Property | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | 39901 | Other Tangible Property - Servers - H/W | 27.20 | PTD Plant - Customer | 19,196 | 16,780 | 1,974 | 9 | 3 | 12 | 77 | 129 | 178 | 9 | 26 |
| 110 | 39902 | Other Tangible Property - Servers - S/W | 27.20 | PTD Plant - Customer | 6,157 | 5,382 | 633 | 3 | 1 | 4 | 25 | 41 | 57 | 3 | 8 |
| 111 | 39903 | Other Tangible Property - Network - H/W | 27.20 | PTD Plant - Customer | 274,615 | 240,050 | 28,245 | 128 | 46 | 170 | 1,102 | 1,840 | 2,546 | 122 | 365 |
| 112 | 39904 | Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 39905 | Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 39906 | Other Tang. Property - PC Hardware | 27.20 | PTD Plant - Customer | 454,686 | 397,456 | 46,766 | 212 | 76 | 282 | 1,825 | 3,047 | 4,215 | 202 | 605 |
| 115 | 39907 | Other Tang. Property - PC Software | 27.20 | PTD Plant - Customer | 28,825 | 25,197 | 2,965 | 13 | 5 | 18 | 116 | 193 | 267 | 13 | 38 |
| 116 | 39908 | Other Tang. Property - Mainframe S/W | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 39909 | Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 39924 | Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | | | | | | | | | | | | | | | |
| 120 | | Total General Plant | | | 4,578,117 | 4,046,762 | 442,076 | 2,005 | 711 | 2,784 | 16,387 | 25,449 | 35,208 | 1,684 | 5,052 |
| 121 | | | | | | | | | | | | | | | |
| 122 | | TOTAL DIRECT PLANT | | | 151,996,796 | 132,910,329 | 15,604,599 | 70,762 | 25,420 | 94,061 | 608,184 | 1,013,338 | 1,401,912 | 67,048 | 201,144 |
| 123 | | | | | | | | | | | | | | | |
| 124 | | Shared Services General Office: | 23.20 | General Plant - Cust | 2,628,056 | 2,323,033 | 253,773 | 1,151 | 408 | 1,598 | 9,407 | 14,609 | 20,211 | 967 | 2,900 |
| 125 | | Shared Services Customer Support: | 23.20 | General Plant - Cust | 2,696,915 | 2,383,900 | 260,422 | 1,181 | 419 | 1,640 | 9,653 | 14,992 | 20,741 | 992 | 2,976 |
| 126 | | Colorado-Kansas General Office: | 23.20 | General Plant - Cust | 274,502 | 242,642 | 26,507 | 120 | 43 | 167 | 983 | 1,526 | 2,111 | 101 | 303 |
| 127 | | | | | | | | | | | | | | | |
| 128 | | TOTAL PLANT IN SERVICE - CUSTOMER | | | 157,596,270 | 137,859,904 | 16,145,301 | 73,214 | 26,289 | 97,466 | 628,227 | 1,044,465 | 1,444,974 | 69,107 | 207,322 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Demand | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 129 | | Intangible Plant: | | | | | | | | | | | | | |
| 130 | | | | | | | | | | | | | | | |
| 131 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 132 | 30200 | Franchises & Consents | 27.40 | PTD Plant - Demand | 12,227 | 7,426 | 2,382 | 21 | 29 | 0 | 489 | 1,002 | 241 | 23 | 615 |
| 133 | 30300 | Misc Intangible Plant | 27.40 | PTD Plant - Demand | 1,289 | 783 | 251 | 2 | 3 | 0 | 52 | 106 | 25 | 2 | 65 |
| 134 | | | | | | | | | | | | | | | |
| 135 | | Total Intangible Plant: | | | 13,517 | 8,209 | 2,634 | 24 | 32 | 0 | 540 | 1,108 | 266 | 25 | 680 |
| 136 | | | | | | | | | | | | | | | |
| 137 | | Production Plant: | | | | | | | | | | | | | |
| 138 | | | | | | | | | | | | | | | |
| 139 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 140 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 141 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 142 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 143 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 145 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 146 | | | | | | | | | | | | | | | |
| 147 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | | | | | | | | | | | | | | | |
| 149 | | Storage Plant: | | | | | | | | | | | | | |
| 150 | | | | | | | | | | | | | | | |
| 151 | 35010 | Land | 2.91 | Winter Peak Month (Sales) | 49,164 | 37,007 | 11,873 | 106 | 131 | 1 | 47 | - | - | - | - |
| 152 | 35020 | Rights of Way | 2.91 | Winter Peak Month (Sales) | 558,935 | 428,253 | 137,394 | 1,230 | 1,512 | 7 | 540 | - | - | - | - |
| 153 | 35100 | Structures and Improvements | 2.91 | Winter Peak Month (Sales) | 102,923 | 77,473 | 24,855 | 222 | 274 | 1 | 98 | - | - | - | - |
| 154 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 155 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 157 | 35200 | Wells \ Rights of Way | 2.91 | Winter Peak Month (Sales) | 1,391,005 | 1,047,047 | 335,917 | 3,006 | 3,697 | 18 | 1,320 | - | - | - | - |
| 158 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | 35220 | Reservoirs | 2.91 | Winter Peak Month (Sales) | 36,515 | 27,486 | 8,818 | 79 | 97 | 0 | 35 | - | - | - | - |
| 160 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 161 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 162 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 163 | 35300 | Pipelines | 2.91 | Winter Peak Month (Sales) | 1,156,754 | 870,720 | 279,348 | 2,500 | 3,074 | 15 | 1,098 | - | - | - | - |
| 164 | 35400 | Compressor Station Equipment | 2.91 | Winter Peak Month (Sales) | 2,570,713 | 1,935,045 | 620,808 | 5,556 | 6,832 | 32 | 2,440 | - | - | - | - |
| 165 | 35500 | Meas & Reg. Equipment | 2.91 | Winter Peak Month (Sales) | 220,011 | 165,608 | 53,131 | 476 | 585 | 3 | 209 | - | - | - | - |
| 166 | 35600 | Purification Equipment | 2.91 | Winter Peak Month (Sales) | 288,382 | 217,073 | 69,642 | 623 | 766 | 4 | 274 | - | - | - | - |
| 167 | 35700 | Other Equipment | 2.91 | Winter Peak Month (Sales) | 125,321 | 94,333 | 30,264 | 271 | 333 | 2 | 119 | - | - | - | - |
| 168 | | | | | | | | | | | | | | | |
| 169 | | Total Storage Plant | | | 6,509,724 | 4,900,043 | 1,572,051 | 14,070 | 17,299 | 82 | 6,179 | 0 | 0 | 0 | 0 |
| 170 | | | | | | | | | | | | | | | |
| 171 | | Transmission: | | | | | | | | | | | | | |
| 172 | | | | | | | | | | | | | | | |
| 173 | 36500 | Land & Land Rights | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 4,761 | 3,186 | 1,022 | 9 | 11 | - | - | 430 | 103 | 0 | - |
| 174 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 175 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 176 | 36700 | Mains Cathodic Protection | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 1,511,139 | 1,011,036 | 324,365 | 2,903 | 3,569 | - | 136,417 | - | 32,780 | 69 | - |
| 177 | 36710 | Mains - Steel | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 115,655 | 77,379 | 24,825 | 222 | 273 | - | 10,441 | - | 2,509 | 5 | - |
| 178 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 179 | 36900 | Meas. & Reg. Equipment | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 147,567 | 98,731 | 31,675 | 283 | 349 | - | 13,321 | - | 3,201 | 7 | - |
| 180 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 181 | | | | | | | | | | | | | | | |
| 182 | | Total Transmission Plant | | | 1,779,122 | 1,190,332 | 381,887 | 3,418 | 4,202 | 0 | 0 | 160,609 | 38,593 | 82 | 0 |
| 183 | | | | | | | | | | | | | | | |
| 184 | | Distribution: | | | | | | | | | | | | | |
| 185 | | | | | | | | | | | | | | | |
| 186 | 37400 | Land & Land Rights | 15.40 | Distribution Plant - Demand | 218,558 | 132,528 | 42,518 | 381 | 510 | 5 | 8,868 | 17,882 | 4,297 | 415 | 11,155 |
| 187 | 37420 | Land Rights | 15.40 | Distribution Plant - Demand | 108,634 | 65,873 | 21,134 | 189 | 254 | 3 | 4,408 | 8,888 | 2,136 | 206 | 5,545 |
| 188 | 37500 | Structures & Improvements | 3.00 | Peak Month (NCP) | 152,685 | 92,584 | 29,703 | 266 | 357 | 4 | 6,195 | 12,492 | 3,002 | 290 | 7,793 |
| 189 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 190 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 191 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 192 | 37600 | Mains Cathodic Protection | 3.00 | Peak Month (NCP) | 2,465,927 | 1,495,277 | 479,720 | 4,293 | 5,759 | 58 | 100,051 | 201,754 | 48,480 | 4,678 | 125,857 |
| 193 | 37610 | Mains - Steel | 3.00 | Peak Month (NCP) | 32,713,036 | 19,836,377 | 6,363,982 | 56,956 | 76,401 | 766 | 1,327,272 | 2,676,475 | 643,131 | 62,057 | 1,669,619 |
| 194 | 37620 | Mains - Plastic | 3.00 | Peak Month (NCP) | 65,791,545 | 39,894,367 | 12,799,063 | 114,549 | 153,656 | 1,540 | 2,669,373 | 5,382,852 | 1,293,447 | 124,807 | 3,357,891 |
| 195 | 37630 | Anode | 3.00 | Peak Month (NCP) | 4,044,912 | 2,452,735 | 786,896 | 7,043 | 9,447 | 95 | 164,115 | 330,942 | 79,522 | 7,673 | 206,446 |
| 196 | 37640 | Leak Clamp | 3.00 | Peak Month (NCP) | 4,636,679 | 2,811,567 | 902,018 | 8,073 | 10,829 | 109 | 188,125 | 379,358 | 91,156 | 8,796 | 236,648 |
| 197 | 37800 | Meas & Reg. Sta. Equip - General | 3.00 | Peak Month (NCP) | 5,605,983 | 3,399,329 | 1,090,586 | 9,760 | 13,093 | 131 | 227,453 | 458,663 | 110,212 | 10,635 | 286,120 |
| 198 | 37900 | Meas & Reg. Sta. Equip - City Gate | 3.00 | Peak Month (NCP) | 1,860,316 | 1,128,050 | 361,805 | 3,239 | 4,345 | 44 | 75,479 | 152,205 | 36,573 | 3,529 | 94,947 |
| 199 | 37908 | Meas & Reg. Sta. Equipment | 3.00 | Peak Month (NCP) | 7,940 | 4,815 | 1,545 | 14 | 19 | 0 | 322 | 650 | 156 | 15 | 405 |
| 200 | 38000 | Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 201 | 38100 | Meters | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 202 | 38200 | Meter Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 203 | 38300 | House Regulators | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 204 | 38400 | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 205 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 206 | 38700 | Other Prop. On Cust. Prem | 3.00 | Peak Month (NCP) | 628,454 | 381,079 | 122,259 | 1,094 | 1,468 | 15 | 25,498 | 51,418 | 12,355 | 1,192 | 32,075 |
| 207 | | | | | | | | | | | | | | | |
| 208 | | Total Distribution Plant | | | 118,234,669 | 71,694,581 | 23,001,330 | 205,857 | 276,137 | 2,767 | 4,797,158 | 9,673,580 | 2,324,467 | 224,291 | 6,034,501 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|----------|--|-------|------------------------|-------------|------------|------------|---------|---------|-------|-----------|------------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | | |
| 210 | General: | | | | | | | | | | | | | | |
| 211 | | | | | | | | | | | | | | | |
| 212 | 38900 | Land & Land Rights | 27.40 | PTD Plant - Demand | 50,191 | 30,481 | 9,779 | 88 | 117 | 1 | 2,006 | 4,113 | 988 | 94 | 2,524 |
| 213 | 39000 | Structures & Improvements | 27.40 | PTD Plant - Demand | 711,585 | 432,149 | 138,644 | 1,241 | 1,662 | 16 | 28,443 | 58,309 | 14,011 | 1,330 | 35,780 |
| 214 | 39001 | Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 215 | 39002 | Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 216 | 39003 | Improvements | 27.40 | PTD Plant - Demand | 498 | 302 | 97 | 1 | 1 | 0 | 20 | 41 | 10 | 1 | 25 |
| 217 | 39004 | Air Conditioning Equipment | 27.40 | PTD Plant - Demand | 12,035 | 7,309 | 2,345 | 21 | 28 | 0 | 481 | 986 | 237 | 23 | 605 |
| 218 | 39009 | Improvement to Leased Premises | 27.40 | PTD Plant - Demand | 12,837 | 7,796 | 2,501 | 22 | 30 | 0 | 513 | 1,052 | 253 | 24 | 645 |
| 219 | 39100 | Office Furniture & Equipment | 25.40 | Payroll - Demand | 159,249 | 110,186 | 35,350 | 316 | 402 | 3 | 2,773 | 5,415 | 1,301 | 126 | 3,377 |
| 220 | 39102 | Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 221 | 39103 | Office Machines | 25.40 | Payroll - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 222 | 39200 | Transportation Equipment | 25.40 | Payroll - Demand | 87,365 | 60,448 | 19,393 | 174 | 220 | 1 | 1,521 | 2,971 | 714 | 69 | 1,853 |
| 223 | 39201 | Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 224 | 39202 | Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 225 | 39300 | Stores Equipment | 27.40 | PTD Plant - Demand | 5,024 | 3,051 | 979 | 9 | 12 | 0 | 201 | 412 | 99 | 9 | 253 |
| 226 | 39400 | Tools, Shop & Garage Equipment | 27.40 | PTD Plant - Demand | 1,312,101 | 796,845 | 255,647 | 2,288 | 3,065 | 30 | 52,447 | 107,516 | 25,835 | 2,453 | 65,975 |
| 227 | 39500 | Laboratory Equipment | 27.40 | PTD Plant - Demand | 4,256 | 2,584 | 829 | 7 | 10 | 0 | 170 | 349 | 84 | 8 | 214 |
| 228 | 39600 | Power Operated Equipment | 27.40 | PTD Plant - Demand | 9,472 | 5,752 | 1,845 | 17 | 22 | 0 | 379 | 776 | 187 | 18 | 476 |
| 229 | 39603 | Ditchers | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 230 | 39604 | Backhoes | 27.40 | PTD Plant - Demand | 4,136 | 2,512 | 806 | 7 | 10 | 0 | 165 | 339 | 81 | 8 | 208 |
| 231 | 39605 | Welders | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 232 | 39700 | Communication Equipment | 25.40 | Payroll - Demand | 182,778 | 126,466 | 40,573 | 363 | 461 | 3 | 3,183 | 6,215 | 1,493 | 144 | 3,876 |
| 233 | 39701 | Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 234 | 39702 | Communication Equipment - Fixed Radios | 25.40 | Payroll - Demand | 82,264 | 56,919 | 18,261 | 163 | 208 | 1 | 1,432 | 2,797 | 672 | 65 | 1,745 |
| 235 | 39800 | Miscellaneous Equipment | 27.40 | PTD Plant - Demand | 76,606 | 46,523 | 14,926 | 134 | 179 | 2 | 3,062 | 6,277 | 1,508 | 143 | 3,852 |
| 236 | 39900 | Other Tangible Property | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 237 | 39901 | Other Tangible Property - Servers - H/W | 27.40 | PTD Plant - Demand | 15,629 | 9,492 | 3,045 | 27 | 37 | 0 | 625 | 1,281 | 308 | 29 | 786 |
| 238 | 39902 | Other Tangible Property - Servers - S/W | 27.40 | PTD Plant - Demand | 5,013 | 3,044 | 977 | 9 | 12 | 0 | 200 | 411 | 99 | 9 | 252 |
| 239 | 39903 | Other Tangible Property - Network - H/W | 27.40 | PTD Plant - Demand | 223,590 | 135,787 | 43,564 | 390 | 522 | 5 | 8,937 | 18,321 | 4,402 | 418 | 11,242 |
| 240 | 39904 | Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 241 | 39905 | Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 242 | 39906 | Other Tang. Property - PC Hardware | 27.40 | PTD Plant - Demand | 370,202 | 224,825 | 72,129 | 646 | 865 | 9 | 14,798 | 30,335 | 7,289 | 692 | 18,614 |
| 243 | 39907 | Other Tang. Property - PC Software | 27.40 | PTD Plant - Demand | 23,469 | 14,253 | 4,573 | 41 | 55 | 1 | 938 | 1,923 | 462 | 44 | 1,180 |
| 244 | 39908 | Other Tang. Property - Mainframe S/W | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 245 | 39909 | Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 246 | 39924 | Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 247 | | | | | | | | | | | | | | | |
| 248 | | Total General Plant | | | 3,348,300 | 2,076,725 | 666,263 | 5,963 | 7,917 | 74 | 122,295 | 249,839 | 60,034 | 5,707 | 153,483 |
| 249 | | | | | | | | | | | | | | | |
| 250 | | TOTAL DIRECT PLANT | | | 129,885,331 | 79,869,891 | 25,624,164 | 229,331 | 305,588 | 2,924 | 4,926,172 | 10,085,135 | 2,423,359 | 230,105 | 6,188,664 |
| 251 | | | | | | | | | | | | | | | |
| 252 | | Shared Services General Office: | 23.40 | General Plant - Demand | 1,922,083 | 1,192,139 | 382,466 | 3,423 | 4,545 | 43 | 70,203 | 143,420 | 34,462 | 3,276 | 88,106 |
| 253 | | Shared Services Customer Support: | 23.40 | General Plant - Demand | 1,972,445 | 1,223,375 | 392,488 | 3,513 | 4,664 | 44 | 72,042 | 147,177 | 35,365 | 3,362 | 90,415 |
| 254 | | Colorado-Kansas General Office: | 23.40 | General Plant - Demand | 200,763 | 124,520 | 39,949 | 358 | 475 | 4 | 7,333 | 14,980 | 3,600 | 342 | 9,203 |
| 255 | | | | | | | | | | | | | | | |
| 256 | | TOTAL PLANT IN SERVICE - DEMAND | | | 133,980,622 | 82,409,924 | 26,439,067 | 286,624 | 315,272 | 3,014 | 5,075,750 | 10,390,713 | 2,496,787 | 237,085 | 6,376,388 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Commodity | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 257 | | Intangible Plant: | | | | | | | | | | | | | |
| 258 | | | | | | | | | | | | | | | |
| 259 | 30100 | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 30200 | Franchises & Consents | 27.60 | PTD Plant - Commodity | 9,915 | 5,558 | 1,888 | 15 | 24 | 0 | 311 | 1,131 | 176 | 20 | 790 |
| 261 | 30300 | Misc Intangible Plant | 27.60 | PTD Plant - Commodity | 1,045 | 586 | 199 | 2 | 3 | 0 | 33 | 119 | 19 | 2 | 83 |
| 262 | | | | | | | | | | | | | | | |
| 263 | | Total Intangible Plant: | | | 10,960 | 6,144 | 2,087 | 17 | 26 | 0 | 344 | 1,250 | 195 | 22 | 874 |
| 264 | | | | | | | | | | | | | | | |
| 265 | | Production Plant: | | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | | | | |
| 267 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | | | | | | | | | | | | | | | |
| 275 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | | | | | | | | | | | | | | | |
| 277 | | Storage Plant: | | | | | | | | | | | | | |
| 278 | | | | | | | | | | | | | | | |
| 279 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | 35220 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 291 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | | | | | | | | | | | | | | | |
| 297 | | Total Storage Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 | | | | | | | | | | | | | | | |
| 299 | | Transmission: | | | | | | | | | | | | | |
| 300 | | | | | | | | | | | | | | | |
| 301 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | | | | | | | | | | | | | | | |
| 310 | | Total Transmission Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 311 | | | | | | | | | | | | | | | |
| 312 | | Distribution: | | | | | | | | | | | | | |
| 313 | | | | | | | | | | | | | | | |
| 314 | 37400 | Land & Land Rights | 15.60 | Distribution Plant - Comm | 179,893 | 100,849 | 34,256 | 280 | 434 | 2 | 5,647 | 20,523 | 3,196 | 369 | 14,337 |
| 315 | 37420 | Land Rights | 15.60 | Distribution Plant - Comm | 89,416 | 50,127 | 17,027 | 139 | 216 | 1 | 2,807 | 10,201 | 1,589 | 183 | 7,126 |
| 316 | 37500 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 317 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 318 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 319 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 320 | 37600 | Mains Cathodic Protection | 1.00 | Total Throughput | 2,145,929 | 1,203,011 | 408,633 | 3,344 | 5,180 | 28 | 67,364 | 244,817 | 38,124 | 4,400 | 171,028 |
| 321 | 37610 | Mains - Steel | 1.00 | Total Throughput | 28,467,946 | 15,959,176 | 5,420,935 | 44,362 | 68,715 | 375 | 893,650 | 3,247,743 | 505,754 | 58,376 | 2,268,858 |
| 322 | 37620 | Mains - Plastic | 1.00 | Total Throughput | 57,253,937 | 32,096,650 | 10,902,433 | 89,220 | 138,198 | 755 | 1,797,285 | 6,531,769 | 1,017,159 | 117,404 | 4,563,064 |
| 323 | 37630 | Anode | 1.00 | Total Throughput | 3,520,013 | 1,973,325 | 670,289 | 5,485 | 8,497 | 46 | 110,498 | 401,578 | 62,536 | 7,218 | 280,540 |
| 324 | 37640 | Leak Clamp | 1.00 | Total Throughput | 4,034,988 | 2,262,021 | 768,352 | 6,288 | 9,740 | 53 | 126,664 | 460,328 | 71,685 | 8,274 | 321,583 |
| 325 | 37800 | Meas & Reg. Sta. Equip - General | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 326 | 37900 | Meas & Reg. Sta. Equip - City Gate | 1.00 | Total Throughput | 1,618,907 | 907,562 | 308,276 | 2,523 | 3,908 | 21 | 50,820 | 184,692 | 28,761 | 3,320 | 129,025 |
| 327 | 37908 | Meas & Reg. Sta. Equipment | 1.00 | Total Throughput | 6,910 | 3,874 | 1,316 | 11 | 17 | 0 | 217 | 788 | 123 | 14 | 551 |
| 328 | 38000 | Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | 38100 | Meters | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 330 | 38200 | Meter Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 331 | 38300 | House Regulators | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 332 | 38400 | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 333 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 334 | 38700 | Other Prop. On Cust. Prem | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 335 | | | | | | | | | | | | | | | |
| 336 | | Total Distribution Plant | | | 97,317,940 | 54,556,595 | 18,531,517 | 151,653 | 234,904 | 1,283 | 3,054,952 | 11,102,439 | 1,728,925 | 199,558 | 7,756,112 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-----------------------|-------------|------------|------------|---------|---------|-------|-----------|------------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | |
| 337 | | | | | | | | | | | | | | |
| 338 | General: | | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | | | |
| 340 | 38900 Land & Land Rights | 27.60 | PTD Plant - Commodity | 40,699 | 22,816 | 7,750 | 63 | 98 | 1 | 1,278 | 4,643 | 723 | 83 | 3,244 |
| 341 | 39000 Structures & Improvements | 27.60 | PTD Plant - Commodity | 577,017 | 323,477 | 109,877 | 899 | 1,393 | 8 | 18,113 | 65,829 | 10,251 | 1,183 | 45,987 |
| 342 | 39001 Structures-Frame | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 343 | 39002 Structures-Brick | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 344 | 39003 Improvements | 27.60 | PTD Plant - Commodity | 404 | 226 | 77 | 1 | 1 | 0 | 13 | 46 | 7 | 1 | 32 |
| 345 | 39004 Air Conditioning Equipment | 27.60 | PTD Plant - Commodity | 9,759 | 5,471 | 1,858 | 15 | 24 | 0 | 306 | 1,113 | 173 | 20 | 778 |
| 346 | 39009 Improvement to Leased Premises | 27.60 | PTD Plant - Commodity | 10,409 | 5,836 | 1,982 | 16 | 25 | 0 | 327 | 1,188 | 185 | 21 | 830 |
| 347 | 39100 Office Furniture & Equipment | 25.60 | Payroll - Comm | 129,134 | 72,393 | 24,590 | 201 | 312 | 2 | 4,054 | 14,732 | 2,294 | 265 | 10,292 |
| 348 | 39102 Remittance Processing Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 39103 Office Machines | 25.60 | Payroll - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 350 | 39200 Transportation Equipment | 25.60 | Payroll - Comm | 8,549 | 4,793 | 1,628 | 13 | 21 | 0 | 268 | 975 | 152 | 18 | 681 |
| 351 | 39201 Trucks | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 352 | 39202 Trailers | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 353 | 39300 Stores Equipment | 27.60 | PTD Plant - Commodity | 4,074 | 2,284 | 776 | 6 | 10 | 0 | 128 | 465 | 72 | 8 | 325 |
| 354 | 39400 Tools, Shop & Garage Equipment | 27.60 | PTD Plant - Commodity | 1,063,969 | 596,463 | 202,604 | 1,658 | 2,568 | 14 | 33,400 | 121,382 | 18,502 | 2,182 | 84,797 |
| 355 | 39500 Laboratory Equipment | 27.60 | PTD Plant - Commodity | 3,451 | 1,935 | 657 | 5 | 8 | 0 | 108 | 394 | 61 | 7 | 275 |
| 356 | 39600 Power Operated Equipment | 27.60 | PTD Plant - Commodity | 7,681 | 4,306 | 1,463 | 12 | 19 | 0 | 241 | 876 | 136 | 16 | 612 |
| 357 | 39603 Ditchers | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39604 Backhoes | 27.60 | PTD Plant - Commodity | 3,354 | 1,880 | 639 | 5 | 8 | 0 | 105 | 383 | 60 | 7 | 267 |
| 359 | 39605 Welders | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 360 | 39700 Communication Equipment | 25.60 | Payroll - Comm | 17,885 | 10,027 | 3,406 | 28 | 43 | 0 | 561 | 2,040 | 318 | 37 | 1,425 |
| 361 | 39701 Communication Equipment - Mobile Radios | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | 39702 Communication Equipment - Fixed Radios | 25.60 | Payroll - Comm | 66,707 | 37,396 | 12,702 | 104 | 161 | 1 | 2,094 | 7,610 | 1,185 | 137 | 5,316 |
| 363 | 39800 Miscellaneous Equipment | 27.60 | PTD Plant - Commodity | 7,496 | 4,202 | 1,427 | 12 | 18 | 0 | 235 | 855 | 133 | 15 | 597 |
| 364 | 39900 Other Tangible Property | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 365 | 39901 Other Tangible Property - Servers - H/W | 27.60 | PTD Plant - Commodity | 12,674 | 7,105 | 2,413 | 20 | 31 | 0 | 398 | 1,446 | 225 | 26 | 1,010 |
| 366 | 39902 Other Tangible Property - Servers - S/W | 27.60 | PTD Plant - Commodity | 4,065 | 2,279 | 774 | 6 | 10 | 0 | 128 | 464 | 72 | 8 | 324 |
| 367 | 39903 Other Tangible Property - Network - H/W | 27.60 | PTD Plant - Commodity | 181,307 | 101,641 | 34,525 | 283 | 438 | 2 | 5,691 | 20,684 | 3,221 | 372 | 14,450 |
| 368 | 39904 Other Tang. Property - CPU | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 369 | 39905 Other Tangible Property - MF - Hardware | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 370 | 39906 Other Tang. Property - PC Hardware | 27.60 | PTD Plant - Commodity | 300,193 | 168,289 | 57,163 | 468 | 725 | 4 | 9,423 | 34,247 | 5,333 | 616 | 23,925 |
| 371 | 39907 Other Tang. Property - PC Software | 27.60 | PTD Plant - Commodity | 19,031 | 10,669 | 3,624 | 30 | 46 | 0 | 597 | 2,171 | 338 | 39 | 1,517 |
| 372 | 39908 Other Tang. Property - Mainframe S/W | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 373 | 39909 Other Tang. Property - Application Software | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 374 | 39924 Other Tang. Property - General Startup Costs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 375 | | | | | | | | | | | | | | |
| 376 | Total General Plant | | | 2,467,857 | 1,383,485 | 469,935 | 3,846 | 5,957 | 33 | 77,470 | 281,544 | 43,843 | 5,061 | 196,685 |
| 377 | | | | | | | | | | | | | | |
| 378 | TOTAL DIRECT PLANT | | | 99,796,758 | 55,946,224 | 19,003,540 | 155,516 | 240,888 | 1,316 | 3,132,766 | 11,385,233 | 1,772,963 | 204,641 | 7,953,671 |
| 379 | | | | | | | | | | | | | | |
| 380 | Shared Services General Office: | 23.60 | General Plant - Comm | 1,416,667 | 794,186 | 269,765 | 2,208 | 3,420 | 19 | 44,471 | 161,619 | 25,168 | 2,905 | 112,906 |
| 381 | Shared Services Customer Support: | 23.60 | General Plant - Comm | 1,453,786 | 814,995 | 276,833 | 2,265 | 3,509 | 19 | 45,636 | 165,854 | 25,828 | 2,981 | 115,865 |
| 382 | Colorado-Kansas General Office: | 23.60 | General Plant - Comm | 147,972 | 82,953 | 28,177 | 231 | 357 | 2 | 4,645 | 16,881 | 2,629 | 303 | 11,793 |
| 383 | | | | | | | | | | | | | | |
| 384 | TOTAL PLANT IN SERVICE - COMMODITY | | | 102,815,182 | 57,638,358 | 19,578,315 | 160,220 | 248,173 | 1,356 | 3,227,519 | 11,729,588 | 1,826,588 | 210,831 | 8,194,235 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | | | | |
| Total Plant in Service | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 385 | | Intangible Plant: | | | | | | | | | | | | | |
| 386 | | | | | | | | | | | | | | | |
| 387 | 30100 | Organization | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 388 | 30200 | Franchises & Consents | | | 37,160 | 26,112 | 5,815 | 44 | 55 | 10 | 860 | 2,234 | 556 | 50 | 1,425 |
| 389 | 30300 | Misc Intangible Plant | | | 3,918 | 2,753 | 613 | 5 | 6 | 1 | 91 | 236 | 59 | 5 | 150 |
| 390 | | | | | | | | | | | | | | | |
| 391 | | Total Intangible Plant: | | | 41,078 | 28,865 | 6,428 | 48 | 61 | 11 | 951 | 2,469 | 615 | 55 | 1,575 |
| 392 | | | | | | | | | | | | | | | |
| 393 | | Production Plant: | | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | | | | |
| 395 | 32520 | Producing Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 396 | 32540 | Rights of Ways | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 397 | 33100 | Production Gas Wells Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 398 | 33210 | Field Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 399 | 33220 | Tributary Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 400 | 33400 | Field Meas. & Reg. Sta. Equip | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 401 | 33600 | Purification Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 402 | | | | | | | | | | | | | | | |
| 403 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 404 | | | | | | | | | | | | | | | |
| 405 | | Storage Plant: | | | | | | | | | | | | | |
| 406 | | | | | | | | | | | | | | | |
| 407 | 35010 | Land | | | 49,164 | 37,007 | 11,873 | 106 | 131 | 1 | 47 | - | - | - | - |
| 408 | 35020 | Rights of Way | | | 558,935 | 428,253 | 137,394 | 1,230 | 1,512 | 7 | 540 | - | - | - | - |
| 409 | 35100 | Structures and Improvements | | | 102,923 | 77,473 | 24,855 | 222 | 274 | 1 | 98 | - | - | - | - |
| 410 | 35120 | Compression Station Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 411 | 35130 | Meas. & Reg. Sta. Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 412 | 35140 | Other Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 413 | 35200 | Wells \ Rights of Way | | | 1,391,005 | 1,047,047 | 335,917 | 3,006 | 3,697 | 18 | 1,320 | - | - | - | - |
| 414 | 35210 | Well Construction | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 415 | 35220 | Reservoirs | | | 36,515 | 27,486 | 8,818 | 79 | 97 | 0 | 35 | - | - | - | - |
| 416 | 35230 | Cushion Gas | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 417 | 35210 | Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 418 | 35220 | Storage Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | 35300 | Pipelines | | | 1,156,754 | 870,720 | 279,348 | 2,500 | 3,074 | 15 | 1,098 | - | - | - | - |
| 420 | 35400 | Compressor Station Equipment | | | 2,570,713 | 1,935,045 | 620,808 | 5,556 | 6,832 | 32 | 2,440 | - | - | - | - |
| 421 | 35500 | Meas & Reg. Equipment | | | 120,011 | 165,608 | 53,131 | 476 | 585 | 3 | 209 | - | - | - | - |
| 422 | 35600 | Purification Equipment | | | 288,382 | 217,073 | 69,642 | 623 | 766 | 4 | 274 | - | - | - | - |
| 423 | 35700 | Other Equipment | | | 125,321 | 94,333 | 30,264 | 271 | 333 | 2 | 119 | - | - | - | - |
| 424 | | | | | | | | | | | | | | | |
| 425 | | Total Storage Plant | | | 6,509,724 | 4,900,043 | 1,572,051 | 14,070 | 17,299 | 82 | 6,179 | 0 | 0 | 0 | 0 |
| 426 | | | | | | | | | | | | | | | |
| 427 | | Transmission: | | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | | | | |
| 429 | 36500 | Land & Land Rights | | | 4,761 | 3,186 | 1,022 | 9 | 11 | - | - | 430 | 103 | 0 | - |
| 430 | 36520 | Rights of Way | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 431 | 36600 | Structures & Improvements | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | 36700 | Mains Cathodic Protection | | | 1,511,139 | 1,011,036 | 324,365 | 2,903 | 3,569 | - | 136,417 | - | 32,780 | 69 | - |
| 433 | 36710 | Mains - Steel | | | 115,655 | 77,379 | 24,825 | 222 | 273 | - | 10,441 | - | 2,509 | 5 | - |
| 434 | 36800 | Compressor Station Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | 36900 | Meas. & Reg. Equipment | | | 147,567 | 98,731 | 31,675 | 283 | 349 | - | 13,321 | - | 3,201 | 7 | - |
| 436 | 37100 | Other Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 437 | | | | | | | | | | | | | | | |
| 438 | | Total Transmission Plant | | | 1,779,122 | 1,190,332 | 381,887 | 3,418 | 4,202 | 0 | 0 | 160,609 | 38,593 | 82 | 0 |
| 439 | | | | | | | | | | | | | | | |
| 440 | | Distribution: | | | | | | | | | | | | | |
| 441 | | | | | | | | | | | | | | | |
| 442 | 37400 | Land & Land Rights | | | 670,926 | 471,556 | 104,799 | 788 | 990 | 176 | 15,609 | 40,231 | 10,019 | 904 | 25,855 |
| 443 | 37420 | Land Rights | | | 333,483 | 234,387 | 52,090 | 392 | 492 | 88 | 7,758 | 19,997 | 4,980 | 449 | 12,851 |
| 444 | 37500 | Structures & Improvements | | | 152,685 | 92,584 | 29,703 | 266 | 357 | 4 | 6,195 | 12,492 | 3,002 | 290 | 7,793 |
| 445 | 37510 | Structures & Improvements T.B. | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | 37520 | Land Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | 37530 | Improvements | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | 37600 | Mains Cathodic Protection | | | 4,611,856 | 2,698,288 | 888,354 | 7,637 | 10,939 | 86 | 167,414 | 446,571 | 86,604 | 9,078 | 296,885 |
| 449 | 37610 | Mains - Steel | | | 61,180,982 | 35,795,553 | 11,784,917 | 101,319 | 145,117 | 1,141 | 2,220,923 | 5,924,218 | 1,148,885 | 120,432 | 3,938,477 |
| 450 | 37620 | Mains - Plastic | | | 123,045,481 | 71,991,016 | 23,701,496 | 203,769 | 291,855 | 2,295 | 4,466,658 | 11,914,622 | 2,310,605 | 242,210 | 7,920,955 |
| 451 | 37630 | Anode | | | 7,564,925 | 4,426,060 | 1,457,185 | 12,528 | 17,943 | 141 | 274,613 | 732,520 | 142,058 | 14,891 | 486,986 |
| 452 | 37640 | Leak Clamp | | | 8,671,567 | 5,073,588 | 1,670,370 | 14,361 | 20,569 | 162 | 314,789 | 839,687 | 162,841 | 17,070 | 558,232 |
| 453 | 37800 | Meas & Reg. Sta. Equip - General | | | 5,605,983 | 3,399,329 | 1,090,586 | 9,760 | 13,093 | 131 | 227,453 | 458,663 | 110,212 | 10,635 | 286,120 |
| 454 | 37900 | Meas & Reg. Sta. Equip - City Gate | | | 3,479,223 | 2,035,612 | 670,181 | 5,762 | 8,252 | 65 | 126,299 | 336,897 | 65,334 | 6,849 | 223,972 |
| 455 | 37908 | Meas & Reg. Sta. Equipment | | | 14,851 | 8,689 | 2,861 | 25 | 35 | 0 | 539 | 1,438 | 279 | 29 | 956 |
| 456 | 38000 | Services | | | 84,498,900 | 77,788,182 | 6,188,301 | 28,062 | 8,925 | 46,841 | 161,659 | 104,576 | 144,676 | 6,919 | 20,758 |
| 457 | 38100 | Meters | | | 30,561,298 | 24,549,986 | 4,506,487 | 20,436 | 7,988 | 41,924 | 220,169 | 458,554 | 634,391 | 30,340 | 91,021 |
| 458 | 38200 | Meter Installations | | | 27,875,041 | 22,422,868 | 4,116,025 | 18,665 | 7,296 | - | 201,093 | 418,823 | 579,425 | 27,712 | 83,135 |
| 459 | 38300 | House Regulators | | | 2,019,174 | 1,851,456 | 158,667 | 719 | 208 | 1,093 | 3,287 | 734 | 1,015 | 49 | 146 |
| 460 | 38400 | House Reg. Installations | | | 209,461 | 192,271 | 16,439 | 75 | 22 | 113 | 341 | 76 | 105 | 5 | 15 |
| 461 | 38500 | Ind. Meas. & Reg. Sta. Equipment | | | 1,830,296 | 1,685,726 | 133,141 | 604 | 199 | 1,042 | 3,544 | 2,281 | 3,156 | 151 | 453 |
| 462 | 38700 | Other Prop. On Cust. Prem | | | 628,454 | 381,079 | 122,259 | 1,094 | 1,468 | 15 | 25,498 | 51,418 | 12,355 | 1,192 | 32,075 |
| 463 | | | | | | | | | | | | | | | |
| 464 | | Total Distribution Plant | | | 362,954,687 | 255,100,231 | 56,693,662 | 426,260 | 535,748 | 95,317 | 8,443,841 | 21,763,797 | 5,419,942 | 489,206 | 13,986,683 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|-------------|-------------|------------|---------|---------|---------|-----------|------------|-----------|---------|------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PLANT IN SERVICE | | | | | | | | | | | | |
| 465 | | | | | | | | | | | | |
| 466 | General: | | | | | | | | | | | |
| 467 | | | | | | | | | | | | |
| 468 | 38900 Land & Land Rights | 152,535 | 107,183 | 23,869 | 180 | 226 | 40 | 3,531 | 9,169 | 2,283 | 205 | 5,849 |
| 469 | 39000 Structures & Improvements | 2,162,577 | 1,519,596 | 338,412 | 2,548 | 3,201 | 565 | 50,065 | 129,994 | 32,365 | 2,901 | 82,930 |
| 470 | 39001 Structures-Frame | 0 | - | - | - | - | - | - | - | - | - | - |
| 471 | 39002 Structures-Brick | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | 39003 Improvements | 1,513 | 1,063 | 237 | 2 | 2 | 0 | 35 | 91 | 23 | 2 | 58 |
| 473 | 39004 Air Conditioning Equipment | 36,577 | 25,702 | 5,724 | 43 | 54 | 10 | 847 | 2,199 | 547 | 49 | 1,403 |
| 474 | 39009 Improvement to Leased Premises | 39,013 | 27,414 | 6,105 | 46 | 58 | 10 | 903 | 2,345 | 584 | 52 | 1,496 |
| 475 | 39100 Office Furniture & Equipment | 483,975 | 362,407 | 74,375 | 583 | 735 | 116 | 7,219 | 20,426 | 3,981 | 409 | 13,725 |
| 476 | 39102 Remittance Processing Equip | 0 | - | - | - | - | - | - | - | - | - | - |
| 477 | 39103 Office Machines | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | 39200 Transportation Equipment | 320,552 | 271,775 | 37,600 | 262 | 266 | 129 | 2,240 | 4,266 | 1,309 | 108 | 2,598 |
| 479 | 39201 Trucks | 0 | - | - | - | - | - | - | - | - | - | - |
| 480 | 39202 Trailers | 0 | - | - | - | - | - | - | - | - | - | - |
| 481 | 39300 Stores Equipment | 15,268 | 10,729 | 2,389 | 18 | 23 | 4 | 353 | 918 | 229 | 20 | 585 |
| 482 | 39400 Tools, Shop & Garage Equipment | 3,987,605 | 2,802,004 | 624,002 | 4,698 | 5,903 | 1,042 | 92,316 | 239,698 | 59,678 | 5,349 | 152,915 |
| 483 | 39500 Laboratory Equipment | 12,933 | 9,088 | 2,024 | 15 | 19 | 3 | 299 | 777 | 194 | 17 | 456 |
| 484 | 39600 Power Operated Equipment | 28,786 | 20,227 | 4,505 | 34 | 43 | 8 | 666 | 1,730 | 431 | 39 | 1,104 |
| 485 | 39603 Ditchers | 0 | - | - | - | - | - | - | - | - | - | - |
| 486 | 39604 Backhoes | 12,569 | 8,832 | 1,967 | 15 | 19 | 3 | 291 | 756 | 188 | 17 | 482 |
| 487 | 39605 Welders | 0 | - | - | - | - | - | - | - | - | - | - |
| 488 | 39700 Communication Equipment | 670,634 | 568,587 | 78,663 | 548 | 556 | 270 | 4,686 | 8,926 | 2,738 | 225 | 5,435 |
| 489 | 39701 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 490 | 39702 Communication Equipment - Fixed Radios | 250,007 | 187,209 | 38,420 | 301 | 380 | 60 | 3,729 | 10,552 | 2,056 | 211 | 7,090 |
| 491 | 39800 Miscellaneous Equipment | 281,078 | 222,908 | 36,613 | 237 | 230 | 124 | 4,088 | 8,452 | 3,468 | 246 | 4,711 |
| 492 | 39900 Other Tangible Property | 0 | - | - | - | - | - | - | - | - | - | - |
| 493 | 39901 Other Tangible Property - Servers - H/W | 47,499 | 33,377 | 7,433 | 56 | 70 | 12 | 1,100 | 2,855 | 711 | 64 | 1,821 |
| 494 | 39902 Other Tangible Property - Servers - S/W | 15,235 | 10,706 | 2,384 | 18 | 23 | 4 | 353 | 916 | 228 | 20 | 584 |
| 495 | 39903 Other Tangible Property - Network - H/W | 679,511 | 477,478 | 106,334 | 801 | 1,006 | 178 | 15,731 | 40,846 | 10,169 | 912 | 26,058 |
| 496 | 39904 Other Tang. Property - CPU | 0 | - | - | - | - | - | - | - | - | - | - |
| 497 | 39905 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 498 | 39906 Other Tang. Property - PC Hardware | 1,125,081 | 790,570 | 176,059 | 1,325 | 1,666 | 294 | 26,046 | 67,629 | 16,838 | 1,509 | 43,144 |
| 499 | 39907 Other Tang. Property - PC Software | 71,326 | 50,119 | 11,161 | 84 | 106 | 19 | 1,651 | 4,287 | 1,067 | 96 | 2,735 |
| 500 | 39908 Other Tang. Property - Mainframe S/W | 0 | - | - | - | - | - | - | - | - | - | - |
| 501 | 39909 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 502 | 39924 Other Tang. Property - General Startup Costs | 0 | - | - | - | - | - | - | - | - | - | - |
| 503 | | | | | | | | | | | | |
| 504 | Total General Plant | 10,394,275 | 7,506,972 | 1,578,275 | 11,813 | 14,585 | 2,891 | 216,151 | 556,832 | 139,085 | 12,451 | 355,219 |
| 505 | | | | | | | | | | | | |
| 506 | TOTAL DIRECT PLANT | 381,678,886 | 268,726,443 | 60,232,303 | 455,609 | 571,896 | 98,301 | 8,667,122 | 22,483,707 | 5,598,234 | 501,794 | 14,343,478 |
| 507 | | | | | | | | | | | | |
| 508 | Shared Services General Office: | 5,966,805 | 4,309,357 | 906,004 | 6,781 | 8,372 | 1,659 | 124,081 | 319,648 | 79,841 | 7,147 | 203,913 |
| 509 | Shared Services Customer Support: | 6,123,146 | 4,422,270 | 929,743 | 6,959 | 8,592 | 1,703 | 127,332 | 328,023 | 81,933 | 7,335 | 209,256 |
| 510 | Colorado-Kansas General Office: | 623,237 | 450,115 | 94,633 | 708 | 875 | 173 | 12,960 | 33,387 | 8,339 | 747 | 21,299 |
| 511 | | | | | | | | | | | | |
| 512 | TOTAL PLANT IN SERVICE | 394,392,074 | 277,908,186 | 62,162,683 | 470,058 | 589,734 | 101,836 | 8,931,495 | 23,164,765 | 5,768,349 | 517,023 | 14,777,945 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1 | | Intangible Plant: | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 27.20 | PTD Plant - Customer | (10,103) | (8,832) | (1,039) | (5) | (2) | (6) | (41) | (68) | (94) | (4) | (13) |
| 4 | 30200 | Franchises & Consents | 27.20 | PTD Plant - Customer | 6,077 | 5,312 | 625 | 3 | 1 | 4 | 24 | 41 | 56 | 3 | 8 |
| 5 | 30300 | Misc Intangible Plant | 27.20 | PTD Plant - Customer | (4,074) | (3,561) | (419) | (2) | (1) | (3) | (16) | (27) | (38) | (2) | (5) |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | | (8,101) | (7,081) | (833) | (4) | (1) | (5) | (33) | (54) | (75) | (4) | (11) |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 14 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 15 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 26 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 27 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 28 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 30 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 32 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 34 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 47 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 48 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 49 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 50 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 52 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | 37400 | Land & Land Rights | 15.20 | Distribution Plant - Cust | (324) | (283) | (33) | (0) | (0) | (0) | (1) | (2) | (3) | (0) | (0) |
| 59 | 37420 | Land Rights | 15.20 | Distribution Plant - Cust | 47,992 | 41,951 | 4,936 | 22 | 8 | 30 | 193 | 322 | 445 | 21 | 64 |
| 60 | 37500 | Structures & Improvements | 15.20 | Distribution Plant - Cust | 46,316 | 40,487 | 4,764 | 22 | 8 | 29 | 186 | 310 | 429 | 21 | 62 |
| 61 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 62 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 63 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 64 | 37600 | Mains Cathodic Protection | 15.20 | Distribution Plant - Cust | 584,507 | 510,937 | 60,119 | 273 | 98 | 362 | 2,346 | 3,917 | 5,419 | 259 | 777 |
| 65 | 37610 | Mains - Steel | 15.20 | Distribution Plant - Cust | 4,376,167 | 3,825,353 | 450,104 | 2,041 | 733 | 2,710 | 17,568 | 29,326 | 40,571 | 1,940 | 5,821 |
| 66 | 37620 | Mains - Plastic | 15.20 | Distribution Plant - Cust | 11,888,013 | 10,391,707 | 1,222,723 | 5,545 | 1,993 | 7,361 | 47,723 | 79,665 | 110,213 | 5,271 | 15,813 |
| 67 | 37630 | Anode | 15.20 | Distribution Plant - Cust | 471,545 | 412,193 | 48,500 | 220 | 79 | 292 | 1,893 | 3,160 | 4,372 | 209 | 627 |
| 68 | 37640 | Lead Clamp | 15.20 | Distribution Plant - Cust | 667,474 | 583,461 | 68,052 | 311 | 112 | 413 | 2,680 | 4,473 | 6,188 | 296 | 888 |
| 69 | 37800 | Meas & Reg. Sta. Equip - General | 15.20 | Distribution Plant - Cust | 708,828 | 619,610 | 72,905 | 331 | 119 | 439 | 2,846 | 4,750 | 6,571 | 314 | 943 |
| 70 | 37900 | Meas & Reg. Sta. Equip - City Gate | 15.20 | Distribution Plant - Cust | 368,704 | 322,296 | 37,922 | 172 | 62 | 228 | 1,480 | 2,471 | 3,418 | 163 | 490 |
| 71 | 37908 | Meas & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 3,628 | 3,171 | 373 | 2 | 1 | 2 | 15 | 24 | 34 | 2 | 5 |
| 72 | 38000 | Services | 15.20 | Distribution Plant - Cust | 13,879,987 | 12,132,958 | 1,427,605 | 6,474 | 2,326 | 8,594 | 55,720 | 93,013 | 128,680 | 6,154 | 18,463 |
| 73 | 38100 | Meters | 15.20 | Distribution Plant - Cust | 6,845,392 | 5,983,784 | 704,072 | 3,193 | 1,147 | 4,238 | 27,480 | 45,873 | 63,463 | 3,035 | 9,106 |
| 74 | 38200 | Meter Installations | 15.20 | Distribution Plant - Cust | 3,047,767 | 2,664,154 | 313,473 | 1,422 | 511 | 1,867 | 12,235 | 20,424 | 28,256 | 1,351 | 4,054 |
| 75 | 38300 | House Regulators | 15.20 | Distribution Plant - Cust | (295,536) | (258,338) | (30,397) | (138) | (50) | (183) | (1,186) | (1,980) | (2,740) | (131) | (393) |
| 76 | 38400 | House Reg. Installations | 15.20 | Distribution Plant - Cust | 102,079 | 89,231 | 10,499 | 48 | 17 | 63 | 410 | 684 | 946 | 45 | 136 |
| 77 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 | Distribution Plant - Cust | 252,953 | 221,114 | 26,017 | 118 | 42 | 157 | 1,015 | 1,695 | 2,345 | 112 | 336 |
| 78 | 38700 | Other Prop. On Cust. Prem | 15.20 | Distribution Plant - Cust | 258,675 | 226,117 | 26,606 | 121 | 43 | 160 | 1,038 | 1,733 | 2,398 | 115 | 344 |
| 79 | | | | | | | | | | | | | | | |
| 80 | | Total Distribution Plant | | | 43,254,167 | 37,809,905 | 4,448,841 | 20,174 | 7,250 | 26,782 | 173,640 | 289,857 | 401,005 | 19,179 | 57,536 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|------------|------------|-----------|--------|-------|--------|---------|---------|---------|--------|--------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 81 | | | | | | | | | | | | | | |
| 82 | General: | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 39000 Structures & Improvements | 23.20 General Plant - Cust | 234,399 | 207,194 | 22,634 | 103 | 36 | 143 | 839 | 1,303 | 1,803 | 86 | 259 | |
| 86 | 39030 Improvements | 23.20 General Plant - Cust | 274 | 242 | 26 | 0 | 0 | 0 | 1 | 2 | 2 | 0 | 0 | |
| 87 | 39040 Air Conditioning Equipment | 23.20 General Plant - Cust | 1,075 | 950 | 104 | 0 | 0 | 1 | 4 | 6 | 8 | 0 | 1 | |
| 88 | 39090 Improvement to Leased Premises | 23.20 General Plant - Cust | 10,202 | 9,018 | 985 | 4 | 2 | 6 | 37 | 57 | 78 | 4 | 11 | |
| 89 | 39100 Office Furniture & Equipment | 23.20 General Plant - Cust | 144,604 | 127,821 | 13,963 | 63 | 22 | 88 | 518 | 804 | 1,112 | 53 | 160 | |
| 90 | 39130 Remittance Processing Equip | 23.20 General Plant - Cust | (993) | (878) | (96) | (0) | (0) | (1) | (4) | (6) | (8) | (0) | (1) | |
| 91 | 39200 Transportation Equipment | 23.20 General Plant - Cust | 125,577 | 111,002 | 12,126 | 55 | 19 | 76 | 449 | 698 | 966 | 46 | 139 | |
| 92 | 39300 Stores Equipment | 23.20 General Plant - Cust | 663 | 586 | 64 | 0 | 0 | 0 | 2 | 4 | 5 | 0 | 1 | |
| 93 | 39400 Tools & Shop Equipment | 23.20 General Plant - Cust | 768,035 | 678,894 | 74,164 | 336 | 119 | 467 | 2,749 | 4,269 | 5,907 | 282 | 847 | |
| 94 | 39500 Laboratory Equipment | 23.20 General Plant - Cust | 4,511 | 3,988 | 436 | 2 | 1 | 3 | 16 | 25 | 35 | 2 | 5 | |
| 95 | 39600 Power Operated Equipment | 23.20 General Plant - Cust | (43,783) | (38,702) | (4,228) | (19) | (7) | (27) | (157) | (243) | (337) | (16) | (48) | |
| 96 | 39630 Ditchers | 23.20 General Plant - Cust | (18,636) | (16,473) | (1,800) | (8) | (3) | (11) | (67) | (104) | (143) | (7) | (21) | |
| 97 | 39640 Backhoes | 23.20 General Plant - Cust | (29,246) | (25,852) | (2,824) | (13) | (5) | (18) | (105) | (163) | (225) | (11) | (32) | |
| 98 | 39650 Welders | 23.20 General Plant - Cust | (5,454) | (4,821) | (527) | (2) | (1) | (3) | (20) | (30) | (42) | (2) | (6) | |
| 99 | 39700 Communication Equipment | 23.20 General Plant - Cust | 185,749 | 164,190 | 17,936 | 81 | 29 | 113 | 665 | 1,033 | 1,428 | 68 | 205 | |
| 100 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 101 | 39720 Communication Equipment - Fixed Radios | 23.20 General Plant - Cust | 55,886 | 49,400 | 5,397 | 24 | 9 | 34 | 200 | 311 | 430 | 21 | 62 | |
| 102 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 103 | 39800 Miscellaneous Equipment | 23.20 General Plant - Cust | 31,065 | 27,459 | 3,000 | 14 | 5 | 19 | 111 | 173 | 239 | 11 | 34 | |
| 104 | 39900 Other Tangible Property | 23.20 General Plant - Cust | (1,418) | (1,254) | (137) | (1) | (0) | (3) | (5) | (8) | (11) | (1) | (2) | |
| 105 | 39910 Other Tangible Property - Servers - H/W | 23.20 General Plant - Cust | 10,415 | 9,206 | 1,006 | 5 | 2 | 6 | 37 | 58 | 80 | 4 | 11 | |
| 106 | 39920 Other Tangible Property - Servers - S/W | 23.20 General Plant - Cust | 1,918 | 1,695 | 185 | 1 | 0 | 1 | 7 | 11 | 15 | 1 | 2 | |
| 107 | 39930 Other Tangible Property - Network - H/W | 23.20 General Plant - Cust | 112,561 | 99,497 | 10,869 | 49 | 17 | 68 | 403 | 626 | 866 | 41 | 124 | |
| 108 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 109 | 39960 Other Tang. Property - PC Hardware | 23.20 General Plant - Cust | 245,044 | 217,488 | 23,759 | 108 | 38 | 150 | 881 | 1,368 | 1,892 | 90 | 271 | |
| 110 | 39970 Other Tang. Property - PC Software | 23.20 General Plant - Cust | 17,346 | 15,332 | 1,675 | 8 | 3 | 11 | 62 | 96 | 133 | 6 | 19 | |
| 111 | 39980 Other Tang. Property - Application Software | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 112 | Retirement Work in Progress | 23.20 General Plant - Cust | 11,727 | 10,366 | 1,132 | 5 | 2 | 7 | 42 | 65 | 90 | 4 | 13 | |
| 113 | | | | | | | | | | | | | | |
| 114 | Total General Plant | | 1,862,519 | 1,646,347 | 179,850 | 816 | 289 | 1,133 | 6,667 | 10,354 | 14,324 | 685 | 2,055 | |
| 115 | | | | | | | | | | | | | | |
| 116 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 45,108,585 | 39,449,171 | 4,627,858 | 20,986 | 7,538 | 27,909 | 180,274 | 300,156 | 415,254 | 19,860 | 59,580 | |
| 117 | | | | | | | | | | | | | | |
| 118 | Shared Services General Office: | 23.20 General Plant - Cust | 1,261,130 | 1,114,759 | 121,778 | 552 | 196 | 767 | 4,514 | 7,010 | 9,699 | 464 | 1,392 | |
| 119 | Shared Services Customer Support: | 23.20 General Plant - Cust | 901,297 | 796,689 | 87,032 | 395 | 140 | 548 | 3,226 | 5,010 | 6,931 | 332 | 995 | |
| 120 | Colorado-Kansas General Office: | 23.20 General Plant - Cust | 156,112 | 137,993 | 15,075 | 68 | 24 | 95 | 559 | 888 | 1,201 | 57 | 172 | |
| 121 | | | | | | | | | | | | | | |
| 122 | TOTAL RESERVE FOR DEPRECIATION - CUSTOMER | | 47,427,125 | 41,498,611 | 4,851,743 | 22,001 | 7,898 | 29,319 | 188,572 | 313,045 | 433,084 | 20,713 | 62,138 | |

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

ALLOCATION OF RESERVE FOR DEPRECIATION

| Demand | | | | | | | | | | | | | | | |
|----------|-----------|------------------------------------|-------------------|---|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 123 | | Intangible Plant: | | | | | | | | | | | | | |
| 124 | | | | | | | | | | | | | | | |
| 125 | 30100 | Organization | 27.40 | PTD Plant - Demand | (8,226) | (4,996) | (1,603) | (14) | (19) | (0) | (329) | (674) | (162) | (15) | (414) |
| 126 | 30200 | Franchises & Consents | 27.40 | PTD Plant - Demand | 4,948 | 3,005 | 964 | 9 | 12 | 0 | 198 | 405 | 97 | 9 | 249 |
| 127 | 30300 | Misc Intangible Plant | 27.40 | PTD Plant - Demand | (3,317) | (2,015) | (646) | (6) | (8) | (0) | (133) | (272) | (65) | (6) | (167) |
| 128 | | | | | | | | | | | | | | | |
| 129 | | Total Intangible Plant: | | | (6,596) | (4,006) | (1,285) | (12) | (15) | (0) | (264) | (540) | (130) | (12) | (332) |
| 130 | | | | | | | | | | | | | | | |
| 131 | | Production Plant: | | | | | | | | | | | | | |
| 132 | | | | | | | | | | | | | | | |
| 133 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 134 | 32540 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 138 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 139 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 140 | | | | | | | | | | | | | | | |
| 141 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | | | | | | | | | | | | | | | |
| 143 | | Storage Plant: | | | | | | | | | | | | | |
| 144 | | | | | | | | | | | | | | | |
| 145 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 146 | 35020 | Rights of Way | 2.91 | Winter Peak Month (Sales) | 476,535 | 358,701 | 115,080 | 1,030 | 1,266 | 6 | 452 | - | - | - | - |
| 147 | 35100 | Structures and Improvements | 2.91 | Winter Peak Month (Sales) | 98,143 | 73,875 | 23,701 | 212 | 261 | 1 | 93 | - | - | - | - |
| 148 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 149 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 150 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | 35200 | Wells \ Rights of Way | 2.91 | Winter Peak Month (Sales) | 582,056 | 438,129 | 140,562 | 1,258 | 1,547 | 7 | 552 | - | - | - | - |
| 152 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 155 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 35220 | Reservoirs | 2.91 | Winter Peak Month (Sales) | 36,515 | 27,486 | 8,818 | 79 | 97 | 0 | 35 | - | - | - | - |
| 157 | 35300 | Pipelines | 2.91 | Winter Peak Month (Sales) | 520,570 | 391,847 | 125,714 | 1,125 | 1,383 | 7 | 494 | - | - | - | - |
| 158 | 35400 | Compressor Station Equipment | 2.91 | Winter Peak Month (Sales) | 1,207,390 | 908,835 | 291,576 | 2,610 | 3,209 | 15 | 1,146 | - | - | - | - |
| 159 | 35500 | Meas & Reg. Equipment | 2.91 | Winter Peak Month (Sales) | 220,011 | 153,131 | 47,616 | 585 | 723 | 3 | 209 | - | - | - | - |
| 160 | 35600 | Purification Equipment | 2.91 | Winter Peak Month (Sales) | 288,382 | 217,073 | 69,642 | 623 | 766 | 4 | 274 | - | - | - | - |
| 161 | 35700 | Other Equipment | 2.91 | Winter Peak Month (Sales) | 125,321 | 94,333 | 30,264 | 271 | 333 | 2 | 119 | - | - | - | - |
| 162 | | | | | | | | | | | | | | | |
| 163 | | Total Storage Plant | | | 3,554,924 | 2,675,886 | 858,488 | 7,683 | 9,447 | 45 | 3,374 | - | - | - | - |
| 164 | | | | | | | | | | | | | | | |
| 165 | | Transmission: | | | | | | | | | | | | | |
| 166 | | | | | | | | | | | | | | | |
| 167 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 168 | 36520 | Rights of Way | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | - |
| 169 | 36600 | Structures & Improvements | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | (0) | (0) | (0) | (0) | (0) | - | (0) | (0) | (0) | (0) | - |
| 170 | 36700 | Mains Cathodic Protection | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | 197,544 | 132,168 | 42,403 | 379 | 467 | - | 17,833 | 4,285 | 9 | - | - |
| 171 | 36710 | Mains - Steel | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | 24,676 | 16,510 | 5,297 | 47 | 58 | - | 2,228 | 535 | 1 | - | - |
| 172 | 36800 | Compressor Station Equipment | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | (12,011) | (8,049) | (2,582) | (23) | (28) | - | (1,086) | (261) | (1) | - | - |
| 173 | 36900 | Meas. & Reg. Equipment | 2.93 | Winter Peak Month less interruptible, SGS, Irrigation | 58,937 | 39,432 | 12,651 | 113 | 139 | - | 5,321 | 1,278 | 3 | - | - |
| 174 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 175 | | | | | | | | | | | | | | | |
| 176 | | Total Transmission Plant | | | 269,126 | 180,060 | 57,768 | 517 | 636 | - | - | 24,295 | 5,838 | 12 | - |
| 177 | | | | | | | | | | | | | | | |
| 178 | | Distribution: | | | | | | | | | | | | | |
| 179 | | | | | | | | | | | | | | | |
| 180 | 37400 | Land & Land Rights | 15.40 | Distribution Plant - Demand | (260) | (157) | (51) | (0) | (1) | (0) | (11) | (21) | (5) | (0) | (13) |
| 181 | 37420 | Land Rights | 15.40 | Distribution Plant - Demand | 38,496 | 23,343 | 7,489 | 67 | 90 | 1 | 1,562 | 3,150 | 757 | 73 | 1,965 |
| 182 | 37500 | Structures & Improvements | 15.40 | Distribution Plant - Demand | 37,151 | 22,528 | 7,227 | 65 | 87 | 1 | 1,507 | 3,040 | 730 | 70 | 1,896 |
| 183 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 184 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 185 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 186 | 37600 | Mains Cathodic Protection | 15.40 | Distribution Plant - Demand | 468,847 | 284,297 | 91,209 | 816 | 1,095 | 11 | 19,023 | 38,360 | 9,217 | 889 | 23,929 |
| 187 | 37610 | Mains - Steel | 15.40 | Distribution Plant - Demand | 3,510,227 | 2,128,515 | 682,878 | 6,112 | 8,198 | 82 | 142,421 | 287,195 | 69,010 | 6,659 | 179,156 |
| 188 | 37620 | Mains - Plastic | 15.40 | Distribution Plant - Demand | 9,535,654 | 5,782,185 | 1,855,063 | 16,602 | 22,271 | 223 | 386,892 | 780,177 | 187,469 | 18,089 | 486,684 |
| 189 | 37630 | Anode | 15.40 | Distribution Plant - Demand | 378,238 | 229,354 | 73,582 | 659 | 883 | 9 | 15,346 | 30,946 | 7,436 | 718 | 19,305 |
| 190 | 37640 | Leak Clamp | 15.40 | Distribution Plant - Demand | 535,397 | 324,651 | 104,156 | 932 | 1,250 | 13 | 21,723 | 43,804 | 10,526 | 1,016 | 27,326 |
| 191 | 37800 | Meas & Reg. Sta. Equip - General | 15.40 | Distribution Plant - Demand | 568,568 | 344,765 | 110,609 | 990 | 1,328 | 13 | 23,069 | 46,518 | 11,178 | 1,079 | 29,019 |
| 192 | 37900 | Meas & Reg. Sta. Equip - City Gate | 15.40 | Distribution Plant - Demand | 295,746 | 179,333 | 57,534 | 515 | 691 | 7 | 11,999 | 24,197 | 5,814 | 561 | 15,094 |
| 193 | 37908 | Meas & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 2,910 | 1,765 | 566 | 5 | 7 | 0 | 118 | 238 | 57 | 6 | 149 |
| 194 | 38000 | Services | 15.40 | Distribution Plant - Demand | 11,133,463 | 6,751,057 | 2,165,900 | 19,384 | 26,002 | 261 | 451,720 | 910,904 | 218,881 | 21,120 | 568,233 |
| 195 | 38100 | Meters | 15.40 | Distribution Plant - Demand | 5,490,850 | 3,329,515 | 1,068,188 | 9,560 | 12,824 | 129 | 222,781 | 449,244 | 107,949 | 10,416 | 280,244 |
| 196 | 38200 | Meter Installations | 15.40 | Distribution Plant - Demand | 2,444,685 | 1,482,397 | 475,588 | 4,256 | 5,710 | 57 | 99,189 | 200,016 | 48,062 | 4,638 | 124,773 |
| 197 | 38300 | House Regulators | 15.40 | Distribution Plant - Demand | (237,056) | (143,745) | (46,117) | (413) | (554) | (6) | (9,618) | (19,395) | (4,660) | (450) | (12,099) |
| 198 | 38400 | House Reg. Installations | 15.40 | Distribution Plant - Demand | 81,880 | 49,650 | 15,929 | 143 | 191 | 2 | 3,322 | 6,699 | 1,610 | 155 | 4,179 |
| 199 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 202,899 | 123,033 | 39,472 | 353 | 474 | 5 | 8,232 | 16,601 | 3,989 | 385 | 10,356 |
| 200 | 38700 | Other Prop. On Cust. Prem | 15.40 | Distribution Plant - Demand | 207,490 | 125,817 | 40,365 | 361 | 485 | 5 | 8,419 | 16,976 | 4,079 | 394 | 10,590 |
| 201 | | | | | | | | | | | | | | | |
| 202 | | Total Distribution Plant | | | 34,695,183 | 21,038,302 | 6,749,589 | 60,407 | 81,031 | 812 | 1,407,694 | 2,838,648 | 682,099 | 65,817 | 1,770,785 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|------------------------------|------------|------------|-----------|--------|--------|-----|-----------|-----------|---------|--------|-----------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 203 | | | | | | | | | | | | | | |
| 204 | General: | | | | | | | | | | | | | |
| 205 | | | | | | | | | | | | | | |
| 206 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 207 | 39000 Structures & Improvements | 23.40 General Plant - Demand | 171,433 | 106,328 | 34,113 | 305 | 405 | 4 | 6,261 | 12,792 | 3,074 | 292 | 7,858 | |
| 208 | 39030 Improvements | 23.40 General Plant - Demand | 200 | 124 | 40 | 0 | 0 | 0 | 7 | 15 | 4 | 0 | 9 | |
| 209 | 39040 Air Conditioning Equipment | 23.40 General Plant - Demand | 786 | 487 | 156 | 1 | 2 | 0 | 29 | 59 | 14 | 1 | 36 | |
| 210 | 39090 Improvement to Leased Premises | 23.40 General Plant - Demand | 7,461 | 4,628 | 1,485 | 13 | 18 | 0 | 273 | 557 | 134 | 13 | 342 | |
| 211 | 39100 Office Furniture & Equipment | 23.40 General Plant - Demand | 105,759 | 65,595 | 21,045 | 188 | 250 | 2 | 3,863 | 7,891 | 1,896 | 180 | 4,848 | |
| 212 | 39130 Remittance Processing Equip | 23.40 General Plant - Demand | (727) | (451) | (145) | (1) | (2) | (0) | (27) | (54) | (13) | (1) | (33) | |
| 213 | 39200 Transportation Equipment | 23.40 General Plant - Demand | 91,843 | 56,954 | 18,275 | 164 | 217 | 2 | 3,355 | 6,853 | 1,647 | 157 | 4,210 | |
| 214 | 39300 Stores Equipment | 23.40 General Plant - Demand | 485 | 301 | 97 | 1 | 1 | 0 | 18 | 36 | 9 | 1 | 22 | |
| 215 | 39400 Tools & Shop Equipment | 23.40 General Plant - Demand | 561,718 | 348,396 | 111,774 | 1,000 | 1,328 | 12 | 20,516 | 41,914 | 10,071 | 957 | 25,749 | |
| 216 | 39500 Laboratory Equipment | 23.40 General Plant - Demand | 3,299 | 2,046 | 657 | 6 | 8 | 0 | 121 | 246 | 59 | 6 | 151 | |
| 217 | 39600 Power Operated Equipment | 23.40 General Plant - Demand | (32,022) | (19,861) | (6,372) | (57) | (76) | (1) | (1,170) | (2,389) | (574) | (55) | (1,468) | |
| 218 | 39630 Ditchers | 23.40 General Plant - Demand | (13,630) | (8,454) | (2,712) | (24) | (32) | (0) | (498) | (1,017) | (244) | (23) | (625) | |
| 219 | 39640 Backhoes | 23.40 General Plant - Demand | (21,390) | (13,267) | (4,256) | (38) | (51) | (0) | (781) | (1,596) | (384) | (36) | (980) | |
| 220 | 39650 Welders | 23.40 General Plant - Demand | (3,989) | (2,374) | (794) | (7) | (9) | (0) | (146) | (298) | (72) | (7) | (183) | |
| 221 | 39700 Communication Equipment | 23.40 General Plant - Demand | 135,851 | 84,259 | 27,032 | 242 | 321 | 3 | 4,962 | 10,137 | 2,456 | 232 | 6,227 | |
| 222 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 223 | 39720 Communication Equipment - Fixed Radios | 23.40 General Plant - Demand | 40,874 | 25,351 | 8,133 | 73 | 97 | 1 | 1,493 | 3,050 | 733 | 70 | 1,874 | |
| 224 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 225 | 39800 Miscellaneous Equipment | 23.40 General Plant - Demand | 22,720 | 14,092 | 4,521 | 40 | 54 | 1 | 830 | 1,695 | 407 | 39 | 1,041 | |
| 226 | 39900 Other Tangible Property | 23.40 General Plant - Demand | (1,037) | (643) | (206) | (2) | (2) | (0) | (38) | (77) | (19) | (2) | (48) | |
| 227 | 39910 Other Tangible Property - Servers - H/W | 23.40 General Plant - Demand | 7,617 | 4,724 | 1,516 | 14 | 18 | 0 | 278 | 568 | 137 | 13 | 349 | |
| 228 | 39920 Other Tangible Property - Servers - S/W | 23.40 General Plant - Demand | 1,403 | 870 | 279 | 2 | 3 | 0 | 51 | 105 | 25 | 2 | 64 | |
| 229 | 39930 Other Tangible Property - Network - H/W | 23.40 General Plant - Demand | 82,324 | 51,060 | 16,381 | 147 | 195 | 2 | 3,007 | 6,143 | 1,476 | 140 | 3,774 | |
| 230 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 231 | 39960 Other Tang. Property - PC Hardware | 23.40 General Plant - Demand | 179,950 | 111,611 | 35,807 | 320 | 426 | 4 | 6,573 | 13,427 | 3,226 | 307 | 8,249 | |
| 232 | 39970 Other Tang. Property - PC Software | 23.40 General Plant - Demand | 12,686 | 7,868 | 2,524 | 23 | 30 | 0 | 463 | 947 | 227 | 22 | 582 | |
| 233 | 39980 Other Tang. Property - Application Software | 23.40 General Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - | |
| 234 | Retirement Work in Progress | 23.40 General Plant - Demand | 8,577 | 5,320 | 1,707 | 15 | 20 | 0 | 313 | 640 | 154 | 15 | 393 | |
| 235 | | | | | | | | | | | | | | |
| 236 | Total General Plant | | 1,362,192 | 844,876 | 271,056 | 2,426 | 3,221 | 30 | 49,753 | 101,642 | 24,424 | 2,322 | 62,442 | |
| 237 | | | | | | | | | | | | | | |
| 238 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 39,874,829 | 24,735,118 | 7,935,615 | 71,022 | 94,319 | 887 | 1,460,558 | 2,964,045 | 712,231 | 68,138 | 1,832,894 | |
| 239 | | | | | | | | | | | | | | |
| 240 | Shared Services General Office: | 23.40 General Plant - Demand | 922,354 | 572,074 | 183,535 | 1,643 | 2,181 | 20 | 33,688 | 68,823 | 16,538 | 1,572 | 42,280 | |
| 241 | Shared Services Customer Support: | 23.40 General Plant - Demand | 659,182 | 408,846 | 131,168 | 1,174 | 1,559 | 15 | 24,076 | 49,186 | 11,819 | 1,123 | 30,216 | |
| 242 | Colorado-Kansas General Office: | 23.40 General Plant - Demand | 114,176 | 70,816 | 22,719 | 203 | 270 | 3 | 4,170 | 8,519 | 2,047 | 195 | 5,234 | |
| 243 | | | | | | | | | | | | | | |
| 244 | TOTAL RESERVE FOR DEPRECIATION - DEMAND | | 41,570,540 | 25,786,854 | 8,273,037 | 74,042 | 98,329 | 924 | 1,522,493 | 3,090,574 | 742,635 | 71,028 | 1,910,624 | |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG---RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------------------------|-------------------|---------------------------|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Commodity | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 245 | | Intangible Plant: | | | | | | | | | | | | | |
| 246 | | | | | | | | | | | | | | | |
| 247 | 30100 | Organization | 27.60 | PTD Plant - Commodity | (6,670) | (3,739) | (1,270) | (10) | (16) | (0) | (209) | (761) | (119) | (14) | (532) |
| 248 | 30200 | Franchises & Consents | 27.60 | PTD Plant - Commodity | 4,012 | 2,249 | 764 | 6 | 10 | 0 | 126 | 458 | 71 | 8 | 320 |
| 249 | 30300 | Misc Intangible Plant | 27.60 | PTD Plant - Commodity | (2,690) | (1,508) | (512) | (4) | (6) | (0) | (84) | (307) | (48) | (6) | (214) |
| 250 | | | | | | | | | | | | | | | |
| 251 | | Total Intangible Plant: | | | (5,348) | (2,998) | (1,018) | (8) | (13) | (0) | (168) | (610) | (95) | (11) | (426) |
| 252 | | | | | | | | | | | | | | | |
| 253 | | Production Plant: | | | | | | | | | | | | | |
| 254 | | | | | | | | | | | | | | | |
| 255 | 32520 | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | 32540 | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 257 | 33100 | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 258 | 33210 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | 33220 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | 33600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | | | | | | | | | | | | | | | |
| 263 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | | | | | | | | | | | | | | | |
| 265 | | Storage Plant: | | | | | | | | | | | | | |
| 266 | | | | | | | | | | | | | | | |
| 267 | 35010 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | 35020 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | 35100 | Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 35120 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | 35130 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 35140 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 35200 | Wells \ Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | 35210 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 35230 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 277 | 35210 | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 278 | 35220 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | 35300 | Pipelines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35400 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35500 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35600 | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35700 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | | | | | | | | | | | | | | | |
| 285 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | | | | | | | | | | | | | | | |
| 287 | | Transmission: | | | | | | | | | | | | | |
| 288 | | | | | | | | | | | | | | | |
| 289 | 36500 | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | 36520 | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 291 | 36600 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 36700 | Mains Cathodic Protection | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 36710 | Mains - Steel | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 36800 | Compressor Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 36900 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 37100 | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | | | | | | | | | | | | | | | |
| 298 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 299 | | | | | | | | | | | | | | | |
| 300 | | Distribution: | | | | | | | | | | | | | |
| 301 | | | | | | | | | | | | | | | |
| 302 | 37400 | Land & Land Rights | 15.60 | Distribution Plant - Comm | (214) | (120) | (41) | (0) | (1) | (0) | (7) | (24) | (4) | (0) | (17) |
| 303 | 37420 | Land Rights | 15.60 | Distribution Plant - Comm | 31,685 | 17,763 | 6,034 | 49 | 76 | 0 | 995 | 3,615 | 563 | 65 | 2,425 |
| 304 | 37500 | Structures & Improvements | 15.60 | Distribution Plant - Comm | 30,579 | 17,143 | 5,823 | 48 | 74 | 0 | 960 | 3,489 | 543 | 63 | 2,537 |
| 305 | 37510 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | 37520 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 37530 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37600 | Mains Cathodic Protection | 15.60 | Distribution Plant - Comm | 385,904 | 216,338 | 73,485 | 601 | 931 | 5 | 12,114 | 44,026 | 6,856 | 791 | 30,756 |
| 309 | 37610 | Mains - Steel | 15.60 | Distribution Plant - Comm | 2,889,237 | 1,619,711 | 550,176 | 4,502 | 6,974 | 38 | 90,697 | 329,616 | 51,329 | 5,925 | 230,268 |
| 310 | 37620 | Mains - Plastic | 15.60 | Distribution Plant - Comm | 7,848,715 | 4,400,002 | 1,494,571 | 12,231 | 18,945 | 104 | 246,383 | 895,414 | 139,438 | 16,094 | 625,532 |
| 311 | 37630 | Anode | 15.60 | Distribution Plant - Comm | 311,324 | 174,529 | 59,283 | 485 | 751 | 4 | 9,773 | 35,517 | 5,531 | 638 | 24,812 |
| 312 | 37640 | Lead Clamp | 15.60 | Distribution Plant - Comm | 440,680 | 247,046 | 83,915 | 687 | 1,064 | 6 | 13,834 | 50,275 | 7,829 | 904 | 35,122 |
| 313 | 37800 | Meas. & Reg. Sta. Equip - General | 15.60 | Distribution Plant - Comm | 467,983 | 262,352 | 89,114 | 729 | 1,130 | 6 | 14,691 | 53,389 | 8,314 | 960 | 37,298 |
| 314 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.60 | Distribution Plant - Comm | 243,426 | 136,465 | 46,354 | 379 | 588 | 3 | 7,642 | 27,771 | 4,325 | 499 | 19,401 |
| 315 | 37908 | Meas. & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 2,395 | 1,343 | 456 | 4 | 6 | 0 | 75 | 273 | 43 | 5 | 191 |
| 316 | 38000 | Services | 15.60 | Distribution Plant - Comm | 9,163,858 | 5,137,274 | 1,745,004 | 14,280 | 22,120 | 121 | 287,667 | 1,045,451 | 162,803 | 18,791 | 730,347 |
| 317 | 38100 | Meters | 15.60 | Distribution Plant - Comm | 4,519,471 | 2,533,623 | 860,609 | 7,043 | 10,909 | 60 | 141,873 | 515,600 | 80,292 | 9,268 | 360,196 |
| 318 | 38200 | Meter Installations | 15.60 | Distribution Plant - Comm | 2,012,200 | 1,128,042 | 383,168 | 3,116 | 4,857 | 27 | 63,166 | 229,560 | 35,748 | 4,126 | 160,370 |
| 319 | 38300 | House Regulators | 15.60 | Distribution Plant - Comm | (195,119) | (109,384) | (37,155) | (304) | (471) | (3) | (6,125) | (22,260) | (3,466) | (400) | (15,551) |
| 320 | 38400 | House Reg. Installations | 15.60 | Distribution Plant - Comm | 67,395 | 37,782 | 12,833 | 105 | 163 | 1 | 2,116 | 7,689 | 1,197 | 138 | 5,371 |
| 321 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.60 | Distribution Plant - Comm | 167,005 | 93,623 | 31,801 | 260 | 403 | 2 | 5,243 | 19,053 | 2,967 | 342 | 13,310 |
| 322 | 38700 | Other Prop. On Cust. Prem | 15.60 | Distribution Plant - Comm | 170,783 | 95,741 | 32,521 | 266 | 412 | 2 | 5,361 | 19,484 | 3,034 | 350 | 13,611 |
| 323 | | | | | | | | | | | | | | | |
| 324 | | Total Distribution Plant | | | 28,557,308 | 16,009,273 | 5,437,951 | 44,502 | 68,931 | 377 | 896,456 | 3,257,938 | 507,342 | 58,559 | 2,275,980 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|------------|------------|-----------|--------|--------|-----|---------|-----------|---------|--------|-----------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | |
| 325 | | | | | | | | | | | | | | |
| 326 | General: | | | | | | | | | | | | | |
| 327 | | | | | | | | | | | | | | |
| 328 | 38900 Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 329 | 39000 Structures & Improvements | 23.60 General Plant - Comm | 126,354 | 70,834 | 24,061 | 197 | 305 | 2 | 3,966 | 14,415 | 2,245 | 259 | 10,070 | |
| 330 | 39030 Improvements | 23.60 General Plant - Comm | 148 | 83 | 28 | 0 | 0 | 0 | 5 | 17 | 3 | 0 | 12 | |
| 331 | 39040 Air Conditioning Equipment | 23.60 General Plant - Comm | 579 | 325 | 110 | 1 | 1 | 0 | 18 | 66 | 10 | 1 | 46 | |
| 332 | 39090 Improvement to Leased Premises | 23.60 General Plant - Comm | 5,499 | 3,083 | 1,047 | 9 | 13 | 0 | 173 | 627 | 98 | 11 | 438 | |
| 333 | 39100 Office Furniture & Equipment | 23.60 General Plant - Comm | 77,950 | 43,699 | 14,843 | 121 | 188 | 1 | 2,447 | 8,893 | 1,385 | 160 | 6,212 | |
| 334 | 39130 Remittance Processing Equip | 23.60 General Plant - Comm | (536) | (300) | (102) | (1) | (1) | (0) | (17) | (61) | (10) | (1) | (43) | |
| 335 | 39200 Transportation Equipment | 23.60 General Plant - Comm | 67,693 | 37,949 | 12,890 | 105 | 163 | 1 | 2,125 | 7,723 | 1,203 | 139 | 5,305 | |
| 336 | 39300 Stores Equipment | 23.60 General Plant - Comm | 358 | 200 | 68 | 1 | 1 | 0 | 11 | 41 | 6 | 1 | 29 | |
| 337 | 39400 Tools & Shop Equipment | 23.60 General Plant - Comm | 414,013 | 232,097 | 78,837 | 645 | 999 | 5 | 12,996 | 47,232 | 7,355 | 849 | 32,996 | |
| 338 | 39500 Laboratory Equipment | 23.60 General Plant - Comm | 2,432 | 1,363 | 463 | 4 | 6 | 0 | 76 | 277 | 43 | 5 | 194 | |
| 339 | 39600 Power Operated Equipment | 23.60 General Plant - Comm | (23,602) | (13,231) | (4,494) | (37) | (57) | (0) | (741) | (2,693) | (419) | (48) | (1,881) | |
| 340 | 39630 Ditchers | 23.60 General Plant - Comm | (10,046) | (5,632) | (1,913) | (16) | (24) | (0) | (315) | (1,146) | (178) | (21) | (801) | |
| 341 | 39640 Backhoes | 23.60 General Plant - Comm | (15,765) | (8,838) | (3,002) | (25) | (38) | (0) | (495) | (1,799) | (280) | (32) | (1,256) | |
| 342 | 39650 Welders | 23.60 General Plant - Comm | (2,940) | (1,648) | (560) | (5) | (7) | (0) | (92) | (335) | (52) | (6) | (234) | |
| 343 | 39700 Communication Equipment | 23.60 General Plant - Comm | 100,129 | 56,132 | 19,067 | 156 | 242 | 1 | 3,143 | 11,423 | 1,779 | 205 | 7,980 | |
| 344 | 39710 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 345 | 39720 Communication Equipment - Fixed Radios | 23.60 General Plant - Comm | 30,126 | 16,889 | 5,737 | 47 | 73 | 0 | 946 | 3,437 | 535 | 62 | 2,401 | |
| 346 | 39750 Communication Equip. - Telemetering | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 347 | 39800 Miscellaneous Equipment | 23.60 General Plant - Comm | 16,746 | 9,388 | 3,189 | 26 | 40 | 0 | 526 | 1,910 | 297 | 34 | 1,335 | |
| 348 | 39900 Other Tangible Property | 23.60 General Plant - Comm | (764) | (429) | (146) | (1) | (2) | (0) | (24) | (87) | (14) | (2) | (61) | |
| 349 | 39910 Other Tangible Property - Servers - H/W | 23.60 General Plant - Comm | 5,614 | 3,147 | 1,059 | 9 | 14 | 0 | 176 | 640 | 100 | 12 | 447 | |
| 350 | 39920 Other Tangible Property - Servers - S/W | 23.60 General Plant - Comm | 1,034 | 580 | 197 | 2 | 2 | 0 | 32 | 118 | 18 | 2 | 82 | |
| 351 | 39930 Other Tangible Property - Network - H/W | 23.60 General Plant - Comm | 60,676 | 34,015 | 11,554 | 95 | 146 | 1 | 1,905 | 6,922 | 1,078 | 124 | 4,836 | |
| 352 | 39950 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 353 | 39960 Other Tang. Property - PC Hardware | 23.60 General Plant - Comm | 132,632 | 74,353 | 25,256 | 207 | 320 | 2 | 4,163 | 15,131 | 2,356 | 272 | 10,571 | |
| 354 | 39970 Other Tang. Property - PC Software | 23.60 General Plant - Comm | 9,350 | 5,242 | 1,781 | 15 | 23 | 0 | 294 | 1,067 | 166 | 19 | 745 | |
| 355 | 39980 Other Tang. Property - Application Software | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - | |
| 356 | Retirement Work in Progress | 23.60 General Plant - Comm | 6,322 | 3,544 | 1,204 | 10 | 15 | 0 | 198 | 721 | 112 | 13 | 504 | |
| 357 | | | | | | | | | | | | | | |
| 358 | Total General Plant | | 1,004,000 | 562,844 | 191,184 | 1,565 | 2,423 | 13 | 31,517 | 114,541 | 17,837 | 2,059 | 80,017 | |
| 359 | | | | | | | | | | | | | | |
| 360 | TOTAL DIRECT RESERVE FOR DEPRECIATION | | 29,555,959 | 16,569,119 | 5,628,117 | 46,058 | 71,342 | 390 | 927,805 | 3,371,868 | 525,084 | 60,607 | 2,355,571 | |
| 361 | | | | | | | | | | | | | | |
| 362 | Shared Services General Office: | 23.60 General Plant - Comm | 679,819 | 381,107 | 129,453 | 1,059 | 1,641 | 9 | 21,341 | 77,557 | 12,077 | 1,394 | 54,181 | |
| 363 | Shared Services Customer Support: | 23.60 General Plant - Comm | 485,849 | 272,368 | 92,516 | 757 | 1,173 | 6 | 15,251 | 55,428 | 8,631 | 996 | 38,721 | |
| 364 | Colorado-Kansas General Office: | 23.60 General Plant - Comm | 84,153 | 47,176 | 16,025 | 131 | 203 | 1 | 2,642 | 9,601 | 1,495 | 173 | 6,707 | |
| 365 | | | | | | | | | | | | | | |
| 366 | TOTAL RESERVE FOR DEPRECIATION - COMMODITY | | 30,805,780 | 17,269,770 | 5,866,111 | 48,006 | 74,358 | 406 | 967,038 | 3,514,453 | 547,288 | 63,170 | 2,455,180 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|-------------------------------------|-------------------|------------------|---------------|-------------------|--------------|---------------|------------------|--------|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG____-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | | | | |
| Total Reserve for Depreciation | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 367 | | Intangible Plant: | | | | | | | | | | | | | |
| 368 | | | | | | | | | | | | | | | |
| 369 | 30100 | Organization | | | (25,000) | (17,567) | (3,912) | (29) | (37) | (7) | (579) | (1,503) | (374) | (34) | (959) |
| 370 | 30200 | Franchises & Consents | | | 15,036 | 10,566 | 2,353 | 18 | 22 | 4 | 348 | 904 | 225 | 20 | 577 |
| 371 | 30300 | Misc Intangible Plant | | | (10,081) | (7,084) | (1,578) | (12) | (15) | (3) | (233) | (606) | (151) | (14) | (387) |
| 372 | | | | | | | | | | | | | | | |
| 373 | | Total Intangible Plant: | | | (20,045) | (14,085) | (3,137) | (24) | (30) | (5) | (464) | (1,205) | (300) | (27) | (769) |
| 374 | | | | | | | | | | | | | | | |
| 375 | | Production Plant: | | | | | | | | | | | | | |
| 376 | | | | | | | | | | | | | | | |
| 377 | 32520 | Producing Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 378 | 32540 | Rights of Way | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 379 | 33100 | Production Gas Wells Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 380 | 33210 | Field Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 381 | 33220 | Tributary Lines | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 382 | 33400 | Field Meas. & Reg. Sta. Equip | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 383 | 33600 | Purification Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 384 | | | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 385 | | Total Production Plant | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 386 | | | | | | | | | | | | | | | |
| 387 | | Storage Plant: | | | | | | | | | | | | | |
| 388 | | | | | | | | | | | | | | | |
| 389 | 35010 | Land | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 390 | 35020 | Rights of Way | | | 476,535 | 358,701 | 115,080 | 1,030 | 1,266 | 6 | 452 | - | - | - | - |
| 391 | 35100 | Structures and Improvements | | | 98,143 | 73,875 | 23,701 | 212 | 261 | 1 | 93 | - | - | - | - |
| 392 | 35120 | Compression Station Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 393 | 35130 | Meas. & Reg. Sta. Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 394 | 35140 | Other Structures | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 395 | 35200 | Wells \ Rights of Way | | | 582,056 | 438,129 | 140,562 | 1,258 | 1,547 | 7 | 552 | - | - | - | - |
| 396 | 35210 | Well Construction | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 397 | 35220 | Reservoirs | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 398 | 35230 | Cushion Gas | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 399 | 35210 | Leaseholds | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 400 | 35220 | Reservoirs | | | 36,515 | 27,486 | 8,818 | 79 | 97 | 0 | 35 | - | - | - | - |
| 401 | 35300 | Pipelines | | | 520,570 | 391,847 | 125,714 | 1,125 | 1,383 | 7 | 494 | - | - | - | - |
| 402 | 35400 | Compressor Station Equipment | | | 1,207,390 | 908,835 | 291,576 | 2,610 | 3,209 | 15 | 1,146 | - | - | - | - |
| 403 | 35500 | Meas. & Reg. Equipment | | | 220,011 | 165,608 | 53,131 | 476 | 585 | 3 | 209 | - | - | - | - |
| 404 | 35600 | Purification Equipment | | | 288,382 | 217,073 | 69,642 | 623 | 766 | 4 | 274 | - | - | - | - |
| 405 | 35700 | Other Equipment | | | 125,321 | 94,333 | 30,264 | 271 | 333 | 2 | 119 | - | - | - | - |
| 406 | | | | | | | | | | | | | | | |
| 407 | | Total Storage Plant | | | 3,554,924 | 2,675,886 | 858,488 | 7,683 | 9,447 | 45 | 3,374 | - | - | - | - |
| 408 | | | | | | | | | | | | | | | |
| 409 | | Transmission: | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | | |
| 411 | 36500 | Land & Land Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 412 | 36520 | Rights of Way | | | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 0 | 0 | - |
| 413 | 36600 | Structures & Improvements | | | (0) | (0) | (0) | (0) | (0) | - | - | (0) | (0) | (0) | - |
| 414 | 36700 | Mains Cathodic Protection | | | 197,544 | 132,168 | 42,403 | 379 | 467 | - | 17,833 | 4,285 | 9 | - | - |
| 415 | 36710 | Mains - Steel | | | 24,676 | 16,510 | 5,297 | 47 | 58 | - | 2,228 | 535 | 1 | - | - |
| 416 | 36800 | Compressor Station Equipment | | | (12,031) | (8,049) | (2,582) | (23) | (28) | - | - | (1,086) | (261) | (1) | - |
| 417 | 36900 | Meas. & Reg. Equipment | | | 58,937 | 39,432 | 12,651 | 113 | 139 | - | - | 5,321 | 1,278 | 3 | - |
| 418 | 37100 | Other Equipment | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | | | | | | | | | | | | | | | |
| 420 | | Total Transmission Plant | | | 269,126 | 180,060 | 57,768 | 517 | 636 | - | - | 24,295 | 5,838 | 12 | - |
| 421 | | | | | | | | | | | | | | | |
| 422 | | Distribution: | | | | | | | | | | | | | |
| 423 | | | | | | | | | | | | | | | |
| 424 | 37400 | Land & Land Rights | | | (797) | (560) | (125) | (1) | (1) | (0) | (19) | (48) | (12) | (1) | (31) |
| 425 | 37420 | Land Rights | | | 118,173 | 83,057 | 18,459 | 139 | 174 | 31 | 2,749 | 7,086 | 1,765 | 159 | 4,554 |
| 426 | 37500 | Structures & Improvements | | | 114,047 | 80,157 | 17,814 | 134 | 168 | 30 | 2,653 | 6,839 | 1,703 | 154 | 4,395 |
| 427 | 37510 | Structures & Improvements T.B. | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 428 | 37520 | Land Rights | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 429 | 37530 | Improvements | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 430 | 37600 | Mains Cathodic Protection | | | 1,439,258 | 1,011,573 | 224,813 | 1,690 | 2,124 | 378 | 33,483 | 86,302 | 21,492 | 1,940 | 55,463 |
| 431 | 37610 | Mains - Steel | | | 10,775,631 | 7,573,579 | 1,683,158 | 12,655 | 15,906 | 2,830 | 250,686 | 646,138 | 160,911 | 14,524 | 415,246 |
| 432 | 37620 | Mains - Plastic | | | 29,272,382 | 20,573,894 | 4,572,357 | 34,378 | 43,208 | 7,687 | 680,998 | 1,755,255 | 437,120 | 39,455 | 1,128,029 |
| 433 | 37630 | Anode | | | 1,161,107 | 816,076 | 181,365 | 1,364 | 1,714 | 305 | 27,012 | 69,623 | 17,339 | 1,565 | 44,744 |
| 434 | 37640 | Lead Clamp | | | 1,643,551 | 1,155,159 | 256,723 | 1,930 | 2,426 | 432 | 38,236 | 98,552 | 24,543 | 2,215 | 63,335 |
| 435 | 37800 | Meas. & Reg. Sta. Equip - General | | | 1,745,379 | 1,226,727 | 272,629 | 2,050 | 2,576 | 458 | 40,605 | 104,658 | 26,063 | 2,352 | 67,259 |
| 436 | 37900 | Meas. & Reg. Sta. Equip - City Gate | | | 907,876 | 638,095 | 141,811 | 1,066 | 1,340 | 238 | 21,121 | 54,439 | 13,557 | 1,224 | 34,986 |
| 437 | 37908 | Meas. & Reg. Sta. Equipment | | | 8,933 | 6,278 | 1,395 | 10 | 13 | 2 | 208 | 536 | 133 | 12 | 344 |
| 438 | 38000 | Services | | | 34,177,308 | 24,021,288 | 5,338,509 | 40,138 | 50,448 | 8,975 | 795,107 | 2,049,369 | 510,364 | 46,066 | 1,317,044 |
| 439 | 38100 | Meters | | | 16,855,712 | 11,846,923 | 2,632,869 | 19,796 | 24,880 | 4,427 | 392,134 | 1,010,717 | 251,704 | 22,719 | 649,545 |
| 440 | 38200 | Meter Installations | | | 7,504,652 | 5,274,993 | 1,172,230 | 8,814 | 11,077 | 1,971 | 174,590 | 450,000 | 112,066 | 10,115 | 289,196 |
| 441 | 38300 | House Regulators | | | (727,712) | (511,467) | (113,669) | (855) | (1,074) | (191) | (16,930) | (43,636) | (10,867) | (981) | (28,043) |
| 442 | 38400 | House Reg. Installations | | | 251,354 | 176,662 | 39,262 | 295 | 371 | 66 | 5,848 | 15,072 | 3,753 | 339 | 9,686 |
| 443 | 38500 | Ind. Meas. & Reg. Sta. Equipment | | | 622,856 | 437,770 | 97,290 | 731 | 919 | 164 | 14,490 | 37,348 | 9,301 | 840 | 24,002 |
| 444 | 38700 | Other Prop. On Cust. Prem | | | 636,948 | 447,674 | 99,491 | 748 | 940 | 167 | 14,818 | 38,193 | 9,511 | 859 | 24,545 |
| 445 | | | | | | | | | | | | | | | |
| 446 | | Total Distribution Plant | | | 106,506,658 | 74,857,480 | 16,636,381 | 125,083 | 157,212 | 27,970 | 2,477,789 | 6,386,443 | 1,590,446 | 143,554 | 4,104,300 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|-------------|------------|------------|---------|---------|--------|-----------|-----------|-----------|---------|-----------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF RESERVE FOR DEPRECIATION | | | | | | | | | | | | |
| 447 | | | | | | | | | | | | |
| 448 | General: | | | | | | | | | | | |
| 449 | | | | | | | | | | | | |
| 450 | 38900 Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 39000 Structures & Improvements | 532,186 | 384,356 | 80,808 | 605 | 747 | 148 | 11,067 | 28,510 | 7,121 | 637 | 18,187 |
| 452 | 39030 Improvements | 621 | 449 | 94 | 1 | 1 | 0 | 13 | 33 | 8 | 1 | 21 |
| 453 | 39040 Air Conditioning Equipment | 2,440 | 1,762 | 370 | 3 | 3 | 1 | 51 | 131 | 33 | 3 | 83 |
| 454 | 39090 Improvement to Leased Premises | 23,162 | 16,728 | 3,517 | 26 | 33 | 6 | 482 | 1,241 | 310 | 28 | 792 |
| 455 | 39100 Office Furniture & Equipment | 328,313 | 237,115 | 49,851 | 373 | 461 | 91 | 6,827 | 17,588 | 4,393 | 393 | 11,220 |
| 456 | 39130 Remittance Processing Equip | (2,256) | (1,629) | (342) | (3) | (3) | (1) | (47) | (121) | (30) | (3) | (77) |
| 457 | 39200 Transportation Equipment | 285,112 | 205,914 | 43,292 | 324 | 400 | 79 | 5,929 | 15,274 | 3,315 | 342 | 9,744 |
| 458 | 39300 Stores Equipment | 1,506 | 1,088 | 229 | 2 | 2 | 0 | 31 | 81 | 20 | 2 | 51 |
| 459 | 39400 Tools & Shop Equipment | 1,743,767 | 1,259,387 | 264,775 | 1,982 | 2,447 | 485 | 36,262 | 93,415 | 23,333 | 2,089 | 59,592 |
| 460 | 39500 Laboratory Equipment | 10,242 | 7,397 | 1,555 | 12 | 14 | 3 | 213 | 549 | 137 | 12 | 350 |
| 461 | 39600 Power Operated Equipment | (99,407) | (71,794) | (15,094) | (113) | (139) | (28) | (2,067) | (5,325) | (1,330) | (119) | (3,397) |
| 462 | 39630 Ditchers | (42,312) | (30,559) | (6,425) | (48) | (59) | (12) | (880) | (2,267) | (566) | (51) | (1,446) |
| 463 | 39640 Backhoes | (66,401) | (47,956) | (10,082) | (75) | (93) | (18) | (1,381) | (3,557) | (889) | (80) | (2,269) |
| 464 | 39650 Welders | (12,383) | (8,943) | (1,880) | (14) | (17) | (3) | (258) | (663) | (166) | (15) | (423) |
| 465 | 39700 Communication Equipment | 421,728 | 304,581 | 64,036 | 479 | 592 | 117 | 8,770 | 22,592 | 5,643 | 505 | 14,412 |
| 466 | 39710 Communication Equipment - Mobile Radios | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | 39720 Communication Equipment - Fixed Radios | 126,886 | 91,640 | 19,266 | 144 | 178 | 35 | 2,639 | 6,797 | 1,698 | 152 | 4,336 |
| 468 | 39750 Communication Equip. - Telemetering | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | 39800 Miscellaneous Equipment | 70,531 | 50,939 | 10,709 | 80 | 99 | 20 | 1,467 | 3,778 | 944 | 84 | 2,410 |
| 470 | 39900 Other Tangible Property | (3,220) | (2,325) | (489) | (4) | (5) | (3) | (67) | (172) | (43) | (4) | (110) |
| 471 | 39910 Other Tangible Property - Servers - H/W | 23,646 | 17,078 | 3,590 | 27 | 33 | 7 | 492 | 1,267 | 316 | 28 | 808 |
| 472 | 39920 Other Tangible Property - Servers - S/W | 4,354 | 3,145 | 661 | 5 | 6 | 1 | 91 | 233 | 58 | 5 | 149 |
| 473 | 39930 Other Tangible Property - Network - H/W | 255,561 | 184,572 | 38,805 | 290 | 359 | 71 | 5,314 | 13,691 | 3,420 | 306 | 8,734 |
| 474 | 39950 Other Tangible Property - MF - Hardware | 0 | - | - | - | - | - | - | - | - | - | - |
| 475 | 39960 Other Tang. Property - PC Hardware | 558,626 | 403,452 | 84,822 | 635 | 784 | 155 | 11,617 | 29,926 | 7,475 | 669 | 19,091 |
| 476 | 39970 Other Tang. Property - PC Software | 39,382 | 28,443 | 5,980 | 45 | 55 | 11 | 819 | 2,110 | 527 | 47 | 1,346 |
| 477 | 39980 Other Tang. Property - Application Software | 0 | - | - | - | - | - | - | - | - | - | - |
| 478 | Retirement Work in Progress | 26,625 | 19,229 | 4,043 | 30 | 37 | 7 | 554 | 1,426 | 356 | 32 | 910 |
| 479 | | | | | | | | | | | | |
| 480 | Total General Plant | 4,228,711 | 3,054,067 | 642,091 | 4,806 | 5,934 | 1,176 | 87,937 | 226,536 | 56,584 | 5,065 | 144,514 |
| 481 | | | | | | | | | | | | |
| 482 | TOTAL DIRECT RESERVE FOR DEPRECIATION | 114,539,373 | 80,753,408 | 18,191,591 | 138,066 | 173,198 | 29,186 | 2,568,637 | 6,636,069 | 1,652,568 | 148,605 | 4,248,045 |
| 483 | | | | | | | | | | | | |
| 484 | Shared Services General Office: | 2,863,303 | 2,067,940 | 434,766 | 3,254 | 4,018 | 796 | 59,543 | 153,390 | 38,314 | 3,430 | 97,852 |
| 485 | Shared Services Customer Support: | 2,046,327 | 1,477,902 | 310,716 | 2,326 | 2,871 | 569 | 42,554 | 109,624 | 27,382 | 2,451 | 69,932 |
| 486 | Colorado-Kansas General Office: | 354,441 | 255,985 | 53,819 | 403 | 497 | 99 | 7,371 | 18,988 | 4,743 | 425 | 12,113 |
| 487 | | | | | | | | | | | | |
| 488 | TOTAL RESERVE FOR DEPRECIATION | 119,803,444 | 84,555,235 | 18,990,891 | 144,049 | 180,585 | 30,650 | 2,678,104 | 6,918,071 | 1,723,006 | 154,911 | 4,427,943 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|---|------------------------------|------------------------------|------------|------------|----------|-------|-------|-------|--------|---------|---------|-------|-------|
| Kansas Jurisdiction Case No. 19-ATMG-AT | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 94 | | | | | | | | | | | | | | |
| 95 | Distribution: | | | | | | | | | | | | | |
| 96 | Operation | | | | | | | | | | | | | |
| 97 | 8700 | 15.20 | Distribution Plant - Cust | 691,752 | 604,683 | 71,149 | 323 | 116 | 428 | 2,777 | 4,636 | 6,413 | 307 | 920 |
| 98 | 8710 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 99 | 8711 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | 8720 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | 8740 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | 8750 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | 8760 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | 8770 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | 8780 | 3.60 | Small Meter Investment | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 106 | 8790 | 41.10 | Meter Installations | 145,278 | 116,862 | 21,452 | 97 | 38 | - | 1,048 | 2,183 | 3,020 | 144 | 433 |
| 107 | 8800 | 15.20 | Distribution Plant - Cust | 110,812 | 96,865 | 11,397 | 52 | 19 | 69 | 445 | 743 | 1,027 | 49 | 147 |
| 108 | 8810 | 15.20 | Distribution Plant - Cust | 26,256 | 22,951 | 2,700 | 12 | 4 | 16 | 105 | 176 | 243 | 12 | 35 |
| 109 | Maintenance | | | | | | | | | | | | | |
| 110 | 8850 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | 8860 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | 8870 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | 8890 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | 8900 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | 8910 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 116 | 8920 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 117 | 8930 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 118 | 8940 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 119 | 8950 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Total Distribution | | | 1,221,501 | 1,068,460 | 126,115 | 572 | 202 | 647 | 4,778 | 7,827 | 10,828 | 518 | 1,554 |
| 121 | Customer Accounts | | | | | | | | | | | | | |
| 122 | Supervisor | 2.00 | Bills | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 123 | 9010 | 2.00 | Bills | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 124 | 9020 | 2.00 | Bills | 131,248 | 120,789 | 5,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 125 | 9030 | 2.00 | Bills | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 126 | 9040 | 2.00 | Bills | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 127 | 9050 | 2.00 | Bills | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 128 | Total Customer Accounts | | | | | | | | | | | | | |
| 129 | Customer Service and Information | | | | | | | | | | | | | |
| 130 | Supervisor | 2.00 | Bills | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 131 | 9070 | 2.00 | Bills | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 132 | 9080 | 2.00 | Bills | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 133 | 9090 | 2.00 | Bills | 79,349 | 73,081 | 5,722 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 134 | 9100 | 2.00 | Bills | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 135 | Total Customer Service and Information | | | | | | | | | | | | | |
| 136 | Sales: | | | | | | | | | | | | | |
| 137 | Supervisor | 2.00 | Bills | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 138 | 9110 | 2.00 | Bills | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 139 | 9120 | 2.00 | Bills | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 9130 | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 141 | 9160 | 2.00 | Bills | 0 | - | - | - | - | - | - | - | - | - | - |
| 142 | Total Sales | | | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 143 | Administrative & General: | | | | | | | | | | | | | |
| 144 | Operation | | | | | | | | | | | | | |
| 145 | Administrative and General Salaries | 25.20 | Payroll - Cust | 53,629 | 48,307 | 3,958 | 18 | 6 | 30 | 108 | 76 | 106 | 5 | 15 |
| 146 | 9200 | 27.20 | PTD Plant - Customer | 6,911 | 6,041 | 711 | 3 | 1 | 4 | 28 | 46 | 64 | 3 | 9 |
| 147 | 9210 | 25.20 | Payroll - Cust | 6,548,339 | 6,020,594 | 483,268 | 2,191 | 723 | 3,719 | 13,129 | 9,332 | 12,911 | 617 | 1,852 |
| 148 | 9220 | 25.20 | Payroll - Cust | 69,267 | 63,684 | 5,112 | 23 | 8 | 39 | 139 | 99 | 137 | 7 | 20 |
| 149 | 9230 | 27.20 | PTD Plant - Customer | 41,726 | 36,474 | 4,292 | 19 | 7 | 26 | 168 | 280 | 387 | 19 | 56 |
| 150 | 9240 | 27.20 | PTD Plant - Customer | 15,714 | 13,736 | 1,616 | 7 | 3 | 10 | 63 | 105 | 146 | 7 | 21 |
| 151 | 9250 | 25.20 | Payroll - Cust | 1,528,683 | 1,405,483 | 112,817 | 512 | 169 | 868 | 3,065 | 2,179 | 3,014 | 144 | 432 |
| 152 | 9260 | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | 9270 | 27.20 | PTD Plant - Customer | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | 9280 | 25.20 | Payroll - Cust | 255,971 | 235,342 | 18,891 | 86 | 28 | 145 | 513 | 365 | 505 | 24 | 72 |
| 155 | 930.1 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 930.2 | 25.20 | Payroll - Cust | 68,051 | 62,567 | 5,022 | 23 | 8 | 39 | 136 | 97 | 134 | 6 | 19 |
| 157 | 9310 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 158 | Maintenance | | | | | | | | | | | | | |
| 159 | 9320 | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 160 | Total A&G | | | 8,588,290 | 7,893,228 | 635,687 | 2,883 | 952 | 4,881 | 17,349 | 12,579 | 17,403 | 832 | 2,497 |
| 161 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 162 | Labor-Related | | | | | | | | | | | | | |
| 163 | Promotion | 16.20 | O&M Expenses less A&G - Cust | (223,905) | (202,232) | (18,915) | (86) | (29) | (124) | (604) | (724) | (1,001) | (48) | (144) |
| 164 | 16.20 | O&M Expenses less A&G - Cust | | (10,139) | (9,158) | (857) | (4) | (1) | (6) | (27) | (33) | (45) | (2) | (7) |
| 165 | Rate Case - Related | 16.20 | O&M Expenses less A&G - Cust | (114,053) | (103,013) | (9,635) | (44) | (15) | (63) | (308) | (369) | (510) | (24) | (73) |
| 166 | O&M - Related | 16.20 | O&M Expenses less A&G - Cust | (27,374) | (20,208) | (1,890) | (9) | (3) | (12) | (60) | (72) | (100) | (5) | (14) |
| 167 | Total Adjustments to Operations and Maintenance Expense | | | (370,471) | (334,611) | (31,296) | (142) | (48) | (205) | (999) | (1,197) | (1,656) | (79) | (238) |
| 168 | | | | | | | | | | | | | | |
| 169 | TOTAL O&M EXPENSE - CUSTOMER | | | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|---|--|-------|--------------------------------|-----------|-----------|-----------|---------|---------|------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-__AT: | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | |
| 263 | | | | | | | | | | | | | | |
| 264 | Distribution: | | | | | | | | | | | | | |
| 265 | Operation | | | | | | | | | | | | | |
| 266 | 8700 Supervision and Engineering | 15.40 | Distribution Plant - Demand | 554,870 | 336,460 | 107,944 | 966 | 1,296 | 13 | 22,513 | 45,398 | 10,909 | 1,053 | 28,320 |
| 267 | 8710 Distribution Load Dispatching | 3.00 | Peak Month (NCP) | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 770 | 185 | 18 | 480 |
| 268 | 8711 Odorization | 3.00 | Peak Month (NCP) | 1,028 | 623 | 200 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 269 | 8720 Compressor Station Labor & Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | 8740 Mains & Services | 3.00 | Peak Month (NCP) | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 271 | 8750 Measuring and Regulating Station Exp. - Gen | 3.00 | Peak Month (NCP) | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,864 | 2,751 | 661 | 64 | 1,716 |
| 272 | 8760 Measuring and Regulating Station Exp. - Ind | 3.00 | Peak Month (NCP) | 1,330 | 807 | 299 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 273 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 3.00 | Peak Month (NCP) | 15,621 | 9,472 | 3,039 | 27 | 36 | 0 | 634 | 1,278 | 307 | 30 | 797 |
| 274 | 8780 Meters and House Regulator Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 8790 Customer Installations Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 8800 Other Expense | 15.40 | Distribution Plant - Demand | 88,885 | 53,898 | 17,292 | 155 | 208 | 2 | 3,606 | 7,272 | 1,747 | 169 | 4,537 |
| 277 | 8810 Rents | 15.40 | Distribution Plant - Demand | 21,060 | 12,770 | 4,097 | 37 | 49 | 0 | 854 | 1,723 | 414 | 40 | 1,075 |
| 278 | Maintenance | | | | | | | | | | | | | |
| 279 | 8850 Maintenance Supervision and Engineering | 15.40 | Distribution Plant - Demand | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 280 | 8860 Maintenance of Structures and Improvement | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 8870 Maintenance of Mains | 3.00 | Peak Month (NCP) | 283,141 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 282 | 8890 Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 3.00 | Peak Month (NCP) | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 284 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 3.00 | Peak Month (NCP) | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 8930 Maintenance of Services | 3.00 | Peak Month (NCP) | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 287 | 8940 Maintenance of Meters and House Regulators | 3.00 | Peak Month (NCP) | 54,070 | 32,787 | 10,519 | 94 | 126 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 288 | 8950 Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | Total Distribution | | | 5,695,765 | 3,453,771 | 1,108,052 | 9,917 | 13,302 | 133 | 231,095 | 466,009 | 111,977 | 10,805 | 290,702 |
| 290 | Customer Accounts | | | | | | | | | | | | | |
| 291 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 292 | 9010 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 293 | 9020 Meter Reading Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 9030 Customer Records and Collection Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 9040 Uncollectible Account | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 9050 Miscellaneous Customer Accounts Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | Total Customer Accounts | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 298 | Customer Service and Information | | | | | | | | | | | | | |
| 299 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 9070 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | 9080 Customer Assistance Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 302 | 9090 Informational and Instructional Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | 9100 Miscellaneous Customer Service and Informational Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | Total Customer Service and Information | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | Sales: | | | | | | | | | | | | | |
| 306 | Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 9110 Supervisor | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 9120 Demonstrating and Selling Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | 9130 Advertising Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 9160 Miscellaneous Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 311 | Total Sales | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | Administrative & General: | | | | | | | | | | | | | |
| 313 | Operation | | | | | | | | | | | | | |
| 314 | Administrative and General Salaries | 25.40 | Payroll - Demand | 20,857 | 14,431 | 4,630 | 41 | 53 | 0 | 363 | 709 | 170 | 16 | 442 |
| 315 | 9200 Office Supplies and Expense | 27.40 | PTD Plant - Demand | 5,627 | 3,417 | 1,096 | 10 | 13 | 0 | 225 | 461 | 111 | 11 | 283 |
| 317 | 9220 Administrative Expenses Transferet | 25.40 | Payroll - Demand | 2,546,740 | 1,762,109 | 565,326 | 5,060 | 6,427 | 43 | 44,344 | 86,601 | 20,809 | 2,008 | 54,013 |
| 318 | 9230 Outside Services Employes | 25.40 | Payroll - Demand | 26,939 | 18,639 | 5,980 | 54 | 68 | 0 | 469 | 916 | 220 | 21 | 571 |
| 319 | 9240 Property Insurance | 27.40 | PTD Plant - Demand | 33,973 | 20,632 | 6,619 | 59 | 79 | 1 | 1,358 | 2,794 | 669 | 64 | 1,708 |
| 320 | 9250 Injuries and Damages | 27.40 | PTD Plant - Demand | 12,794 | 7,770 | 2,493 | 22 | 30 | 0 | 511 | 1,048 | 252 | 24 | 643 |
| 321 | 9260 Employee Pensions and Benefit | 25.40 | Payroll - Demand | 594,526 | 411,357 | 131,973 | 1,181 | 1,500 | 10 | 10,352 | 20,217 | 4,858 | 469 | 12,609 |
| 322 | 9270 Franchise Requirements | 27.40 | PTD Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 323 | 9280 Regulatory Commission Expense | 25.40 | Payroll - Demand | 99,551 | 68,880 | 22,098 | 198 | 251 | 2 | 1,733 | 3,385 | 813 | 78 | 2,111 |
| 324 | 930.1 General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 325 | 930.2 Miscellaneous General Expens | 25.40 | Payroll - Demand | 26,466 | 18,312 | 5,875 | 53 | 67 | 0 | 461 | 900 | 216 | 21 | 561 |
| 326 | 9310 Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 327 | Maintenance | | | | | | | | | | | | | |
| 328 | 9320 Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | Total A&G | | | 3,367,472 | 2,325,547 | 746,091 | 6,677 | 8,489 | 58 | 59,817 | 117,021 | 28,119 | 2,711 | 72,943 |
| 330 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 331 | Labor-Related | | | | | | | | | | | | | |
| 332 | Promotion | 16.40 | O&M Expenses less A&G - Demanc | (453,354) | (282,465) | (90,621) | (811) | (1,075) | (10) | (16,342) | (32,872) | (7,899) | (762) | (20,496) |
| 333 | Rate Case - Related | 16.40 | O&M Expenses less A&G - Demanc | (20,530) | (12,791) | (4,104) | (37) | (49) | (0) | (740) | (1,489) | (358) | (34) | (928) |
| 334 | O&M - Related | 16.40 | O&M Expenses less A&G - Demanc | (230,929) | (143,862) | (46,163) | (413) | (548) | (6) | (8,224) | (16,744) | (4,023) | (388) | (10,440) |
| 335 | Adjustments to Operations and Maintenance Expense | 16.40 | O&M Expenses less A&G - Demanc | (45,302) | (28,225) | (9,055) | (81) | (107) | (1) | (1,633) | (3,285) | (789) | (76) | (2,048) |
| 332 | Total O&M Expense - Demand | | | (750,115) | (467,364) | (149,941) | (1,342) | (1,779) | (17) | (27,040) | (54,389) | (13,069) | (1,260) | (33,913) |
| 333 | TOTAL O&M EXPENSE - DEMAND | | | 9,047,433 | 5,864,484 | 1,881,466 | 16,839 | 21,962 | 184 | 264,567 | 528,862 | 127,080 | 12,256 | 329,733 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|---|---------------|---|-------|------------------------------|----------|----------|----------|-------|-------|-----|---------|---------|---------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-AT: | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | | |
| 427 | | | | | | | | | | | | | | | |
| 428 | Distribution: | | | | | | | | | | | | | | |
| 429 | Operation | | | | | | | | | | | | | | |
| 430 | 8700 | Supervision and Engineering | 15.60 | Distribution Plant - Comm | 456,709 | 256,032 | 86,968 | 712 | 1,102 | 6 | 14,337 | 52,103 | 8,114 | 937 | 36,399 |
| 431 | 8710 | Distribution Load Dispatching | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | 8711 | Odorization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | 8720 | Compressor Station Labor & Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | 8740 | Mains & Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | 8750 | Measuring and Regulating Station Exp. - Gen | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 436 | 8760 | Measuring and Regulating Station Exp. - Ind | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 437 | 8770 | Measuring and Regulating Sta. Exp. - City Gate | 1.00 | Total Throughput | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| 438 | 8780 | Meters and House Regulator Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | 8790 | Customer Installations Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | 8800 | Other Expense | 15.60 | Distribution Plant - Comm | 73,161 | 41,014 | 13,931 | 114 | 177 | 1 | 2,297 | 8,346 | 1,300 | 150 | 5,831 |
| 441 | 8810 | Rents | 15.60 | Distribution Plant - Comm | 17,334 | 9,718 | 3,301 | 27 | 42 | 0 | 544 | 1,978 | 308 | 36 | 1,382 |
| 442 | | Maintenance | | | | | | | | | | | | | |
| 443 | 8850 | Maintenance Supervision and Engineering | 15.60 | Distribution Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 444 | 8860 | Maintenance of Structures and Improvement: | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | 8870 | Maintenance of Mains | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | 8890 | Maintenance of compressor station equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | 8900 | Maint. of Measuring and Regulating Station Equip. - Genera | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | 8910 | Maint. of Measuring and Regulating Station Equip. - Industria | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 449 | 8920 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 450 | 8930 | Maintenance of Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | 8940 | Maintenance of Meters and House Regulators | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | 8950 | Maintenance of Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | | Total Distribution | | | 560,798 | 314,384 | 106,789 | 874 | 1,354 | 7 | 17,604 | 63,978 | 9,963 | 1,150 | 44,695 |
| 454 | | Customer Accounts | | | | | | | | | | | | | |
| 455 | | Supervisor | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 456 | 9010 | Meter Reading Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 457 | 9020 | Customer Records and Collection Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 458 | 9040 | Uncollectible Account: | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | 9050 | Miscellaneous Customer Accounts Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | | Total Customer Accounts | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | | Customer Service and Information | | | | | | | | | | | | | |
| 462 | | Supervisor | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 463 | 9070 | Customer Assistance Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 464 | 9080 | Informational and Instructional Advertising Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | 9090 | Miscellaneous Customer Service and Informational Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | | Total Customer Service and Information | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | | Sales: | | | | | | | | | | | | | |
| 468 | | Supervisor | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | 9110 | Demonstrating and Selling Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 470 | 9120 | Advertising Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 471 | 9130 | Miscellaneous Sales Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | | Total Sales | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 473 | | Administrative & General: | | | | | | | | | | | | | |
| 474 | | Operation | | | | | | | | | | | | | |
| 475 | 9200 | Administrative and General Salaries | 25.60 | Payroll - Comm | 2,041 | 1,144 | 389 | 3 | 5 | 0 | 64 | 233 | 36 | 4 | 163 |
| 476 | 9210 | Office Supplies and Expense | 27.60 | PTD Plant - Commodity | 4,563 | 2,558 | 869 | 7 | 11 | 0 | 143 | 521 | 81 | 9 | 364 |
| 477 | 9220 | Administrative Expenses Transferet | 25.60 | Payroll - Comm | 249,207 | 139,706 | 47,455 | 388 | 602 | 3 | 7,823 | 28,431 | 4,427 | 511 | 19,861 |
| 478 | 9230 | Outside Services Employes | 25.60 | Payroll - Comm | 2,636 | 1,478 | 502 | 4 | 6 | 0 | 83 | 301 | 47 | 5 | 210 |
| 479 | 9240 | Property Insurance | 27.60 | PTD Plant - Commodity | 27,548 | 15,444 | 5,346 | 43 | 66 | 0 | 806 | 3,143 | 489 | 56 | 2,196 |
| 480 | 9250 | Injuries and Damages | 27.60 | PTD Plant - Commodity | 10,375 | 5,816 | 1,976 | 16 | 25 | 0 | 326 | 1,184 | 184 | 21 | 827 |
| 481 | 9260 | Employee Pensions and Benefit | 25.60 | Payroll - Comm | 58,176 | 32,614 | 11,078 | 91 | 140 | 1 | 1,826 | 6,637 | 1,034 | 119 | 4,637 |
| 482 | 9270 | Franchise Requirements | 27.60 | PTD Plant - Commodity | 0 | - | - | - | - | - | - | - | - | - | - |
| 483 | 9280 | Regulatory Commission Expense: | 25.60 | Payroll - Comm | 9,741 | 5,461 | 1,855 | 15 | 24 | 0 | 306 | 1,111 | 173 | 20 | 776 |
| 484 | 930.1 | General Advertising Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 485 | 930.2 | Miscellaneous General Expens | 25.60 | Payroll - Comm | 2,590 | 1,452 | 493 | 4 | 6 | 0 | 81 | 295 | 46 | 5 | 206 |
| 486 | 9310 | Rents | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 487 | | Maintenance | | | | | | | | | | | | | |
| 488 | 9320 | Maintenance of General Plant | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 489 | | Total A&G | | | 366,877 | 205,672 | 69,862 | 572 | 886 | 5 | 11,517 | 41,855 | 6,518 | 752 | 29,240 |
| 490 | | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | | | |
| 491 | | Labor-Related | | | | | | | | | | | | | |
| 492 | 496 | Promotion | 16.60 | O&M Expenses less A&G - Comm | (39,814) | (22,362) | (7,596) | (62) | (96) | (1) | (1,252) | (4,511) | (702) | (81) | (3,151) |
| 493 | 497 | Rate Case - Related | 16.60 | O&M Expenses less A&G - Comm | (1,803) | (1,013) | (344) | (3) | (4) | (0) | (57) | (204) | (32) | (4) | (143) |
| 494 | 498 | O&M - Related | 16.60 | O&M Expenses less A&G - Comm | (20,281) | (11,391) | (3,869) | (31) | (49) | (0) | (638) | (2,298) | (358) | (41) | (1,605) |
| 495 | 499 | Adjustments to Operations and Maintenance Expense | 16.60 | O&M Expenses less A&G - Comm | (3,578) | (2,235) | (759) | (6) | (10) | (0) | (125) | (451) | (70) | (8) | (315) |
| 496 | | | | | (65,876) | (36,999) | (12,568) | (103) | (159) | (1) | (2,072) | (7,464) | (1,162) | (134) | (5,214) |
| 497 | | TOTAL O&M EXPENSE - COMMODITY | | | 865,699 | 485,837 | 165,027 | 1,351 | 2,092 | 11 | 27,205 | 98,370 | 15,319 | 1,768 | 68,721 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|---|-----------|-------------------|--|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|---|
| Kansas Jurisdiction Case No. 19-ATMG-__-AT | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | | | | |
| Total O&M Expenses | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 498 | | | Production & Gathering: | | | | | | | | | | | | |
| 499 | | | Operation | | | | | | | | | | | | |
| 500 | 7500 | | Op. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | 7510 | | Production Maps & Records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 502 | 7520 | | Gas Wells | 3,899 | 2,780 | 944 | 8 | 12 | 0 | 156 | 0 | 0 | 0 | 0 | 0 |
| 503 | 7530 | | Field Lines Expense: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 504 | 7540 | | Field Compressor Station Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | 7550 | | Field Compressor Sta. Fuel & Pow. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | 7560 | | Field Meas. & Regul. Station Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 507 | 7570 | | Purification Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 508 | 7590 | | Other Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 509 | | | Maintenance | | | | | | | | | | | | |
| 510 | 7610 | | Maint. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 511 | 7620 | | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512 | 7640 | | Field Line Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 513 | 7650 | | Compressor Station Equip. Maint. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 514 | 7660 | | Meas. & Regul. Station Equip. Maint. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | 7670 | | Purification Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 516 | 7680 | | Other Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 517 | 7690 | | Gas Processed By Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 518 | | | Total Production & Gathering | 3,899 | 2,780 | 944 | 8 | 12 | 0 | 156 | 0 | 0 | 0 | 0 | 0 |
| 519 | | | Other Gas Supply Expenses | | | | | | | | | | | | |
| 520 | | | Operation | | | | | | | | | | | | |
| 521 | | | Intercompany Gas Well-head Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 522 | 8001 | | Natural gas field line purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 523 | 8002 | | Natural Gas City Gate Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 524 | 8003 | | Transportation to City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | 8045 | | Transmission-Operation supervision and engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 526 | 8050 | | Other Gas Purchases / Gas Cost Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 527 | 8051 | | PGA for Commercial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 528 | 8052 | | PGA for Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 529 | 8053 | | PGA for Public Authority | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 8054 | | PGA for Transportation Seller | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 531 | 8057 | | Unbilled PGA Cost: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532 | 8058 | | PGA Offset to Unrecovered Gas Cost | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 533 | 8059 | | Exchange Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 534 | 8060 | | Gas Withdrawn From Storage - Debit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | 8081 | | Gas Delivered to Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 536 | 8082 | | Gas used for products extraction-Credi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 537 | 8110 | | Gas Used for Other Utility Operation: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 538 | 8120 | | Other Gas Supply Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 539 | 8130 | | Transmission and compression of gas by other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 8580 | | Maintenance | | | | | | | | | | | | |
| 541 | | | Maint. Off-Purch. Gas Meas. Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 542 | 8350 | | Total Other Gas Supply Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 543 | | | Underground Storage: | | | | | | | | | | | | |
| 544 | | | Operation | | | | | | | | | | | | |
| 545 | | | Op. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 546 | 8140 | | Maps & Records | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 547 | 8150 | | Wells Expense | 48,529 | 36,529 | 11,719 | 105 | 129 | 1 | 46 | 0 | 0 | 0 | 0 | 0 |
| 548 | 8160 | | Lines Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 549 | 8170 | | Compressor Station Expense | 436,009 | 328,195 | 105,293 | 942 | 1,159 | 5 | 414 | 0 | 0 | 0 | 0 | 0 |
| 550 | 8180 | | Compressor Station Fuel & Powe | 133,455 | 100,455 | 32,228 | 288 | 355 | 2 | 127 | 0 | 0 | 0 | 0 | 0 |
| 551 | 8200 | | Meas. & Regul. Station Expenses | 2,255 | 1,697 | 544 | 5 | 6 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 552 | 8210 | | Purification Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 553 | 8220 | | Exploration & Development | 9,262 | 6,972 | 2,237 | 20 | 25 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| 554 | 8230 | | Gas Losses | 45,136 | 33,975 | 10,900 | 98 | 120 | 1 | 43 | 0 | 0 | 0 | 0 | 0 |
| 555 | | | Maintenance | | | | | | | | | | | | |
| 556 | 8300 | | Maint. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 557 | 8310 | | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 558 | 8320 | | Reservoirs & Wells Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 559 | 8330 | | Line Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 8340 | | Compressor Station Equip. Maint. | 12,063 | 9,080 | 2,913 | 26 | 32 | 0 | 11 | 0 | 0 | 0 | 0 | 0 |
| 561 | 8350 | | Meas. & Regul. Station Equip. Maint. | 482 | 363 | 117 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 562 | 8360 | | Purification Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 563 | 8370 | | Other Equipment Maintenance | 44,669 | 33,624 | 10,787 | 97 | 119 | 1 | 42 | 0 | 0 | 0 | 0 | 0 |
| 564 | | | Total Underground Storage Expense | 731,860 | 550,890 | 176,739 | 1,582 | 1,945 | 9 | 695 | 0 | 0 | 0 | 0 | 0 |
| 565 | | | Transmission: | | | | | | | | | | | | |
| 566 | | | Operation | | | | | | | | | | | | |
| 567 | | | Op. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 568 | 8510 | | System Control & Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 569 | 8520 | | Communication Systems Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 8530 | | Compressor Station Labor Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 571 | 8540 | | Compressor Station Fuel Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 572 | 8550 | | Compressor Station Fuel & Powe | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 573 | 8560 | | Mains Expense | 526 | 352 | 113 | 1 | 1 | 0 | 0 | 47 | 11 | 0 | 0 | 0 |
| 574 | 8570 | | Meas. & Regul. Station Expenses | 1,926 | 1,288 | 413 | 4 | 5 | 0 | 174 | 42 | 0 | 0 | 0 | 0 |
| 575 | 8580 | | LDC Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 576 | 8590 | | LDC Payment - ABG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | 8600 | | Other Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 578 | 8610 | | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 579 | 8620 | | Maintenance | | | | | | | | | | | | |
| 580 | 8630 | | Maint. Sup. & Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 581 | 8640 | | Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 582 | 8650 | | Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 583 | 8660 | | Compressor Station Equip. Maint. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 584 | 8670 | | Meas. & Regul. Station Equip. Maint. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 585 | 8680 | | Purification Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 586 | 8690 | | Other Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 587 | | | Total Transmission Expense | 2,451 | 1,640 | 526 | 5 | 6 | 0 | 221 | 53 | 0 | 0 | 0 | 0 |

| Alamos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|---|--|-------------|------------|-----------|---------|---------|-------|----------|----------|----------|---------|----------|
| Kansas Jurisdiction Case No. 19-ATMG-__-RT: | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF O&M EXPENSES | | | | | | | | | | | | |
| 591 | | | | | | | | | | | | |
| 592 | Distribution: | | | | | | | | | | | |
| 593 | Operation | | | | | | | | | | | |
| 594 | 8700 Supervision and Engineering | 1,703,331 | 1,197,175 | 266,061 | 2,000 | 2,514 | 447 | 39,627 | 102,137 | 25,436 | 2,296 | 65,639 |
| 595 | 8710 Distribution Load Dispatching | 9,407 | 5,704 | 1,830 | 16 | 22 | 0 | 382 | 770 | 185 | 18 | 480 |
| 596 | 8711 Odorization | 1,028 | 623 | 300 | 2 | 2 | 0 | 42 | 84 | 20 | 2 | 52 |
| 597 | 8720 Compressor Station Labor & Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 598 | 8740 Mains & Services | 4,274,995 | 2,592,251 | 831,656 | 7,443 | 9,984 | 100 | 173,450 | 349,766 | 84,045 | 8,110 | 218,189 |
| 599 | 8750 Measuring and Regulating Station Exp. - Gen | 33,627 | 20,391 | 6,542 | 59 | 79 | 1 | 1,364 | 2,751 | 661 | 64 | 1,716 |
| 600 | 8760 Measuring and Regulating Station Exp. - Ind | 1,330 | 807 | 299 | 2 | 3 | 0 | 54 | 109 | 26 | 1 | 68 |
| 601 | 8770 Measuring and Regulating Sta. Exp. - City Gate | 29,215 | 17,093 | 5,628 | 48 | 69 | 1 | 1,061 | 2,829 | 549 | 58 | 1,881 |
| 602 | 8780 Meters and House Regulator Expense | 247,404 | 227,099 | 19,417 | 88 | 26 | 134 | 403 | 90 | 124 | 6 | 18 |
| 603 | 8790 Customer Installations Expense | 145,278 | 116,862 | 21,452 | 97 | 38 | 0 | 1,048 | 2,183 | 3,020 | 144 | 433 |
| 604 | 8800 Other Expense | 272,858 | 191,776 | 42,621 | 320 | 403 | 72 | 6,348 | 16,361 | 4,075 | 368 | 10,515 |
| 605 | 8810 Rents | 64,650 | 45,439 | 10,098 | 76 | 95 | 17 | 1,504 | 3,877 | 965 | 87 | 2,491 |
| 606 | Maintenance | | | | | | | | | | | |
| 607 | 8850 Maintenance Supervision and Engineering | 209,037 | 126,755 | 40,666 | 364 | 488 | 5 | 8,481 | 17,103 | 4,110 | 397 | 10,669 |
| 608 | 8860 Maintenance of Structures and Improvement: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | 8870 Maintenance of Mains | 283,341 | 171,690 | 55,082 | 493 | 661 | 7 | 11,488 | 23,166 | 5,566 | 537 | 14,451 |
| 610 | 8890 Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 611 | 8900 Maint. of Measuring and Regulating Station Equip. - Genera | 146,579 | 88,882 | 28,515 | 255 | 342 | 3 | 5,947 | 11,993 | 2,882 | 278 | 7,481 |
| 612 | 8910 Maint. of Measuring and Regulating Station Equip. - Industria | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 613 | 8920 Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 614 | 8930 Maintenance of Services | 2,114 | 1,282 | 411 | 4 | 5 | 0 | 86 | 173 | 42 | 4 | 108 |
| 615 | 8940 Maintenance of Meters and House Regulators | 54,070 | 32,787 | 10,519 | 94 | 126 | 1 | 2,194 | 4,424 | 1,063 | 103 | 2,760 |
| 616 | 8950 Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Distribution | 7,478,064 | 4,836,615 | 1,340,956 | 11,363 | 14,859 | 788 | 253,478 | 537,814 | 132,769 | 12,473 | 336,951 |
| 618 | Customer Accounts | | | | | | | | | | | |
| 619 | Supervisor | | | | | | | | | | | |
| 620 | 9010 Supervisor | 56,984 | 52,483 | 4,145 | 19 | 6 | 32 | 110 | 71 | 98 | 5 | 14 |
| 621 | 9020 Meter Reading Expense | 932,006 | 858,390 | 67,797 | 307 | 101 | 531 | 1,805 | 1,162 | 1,007 | 77 | 231 |
| 622 | 9030 Customer Records and Collection Expense | 131,248 | 120,789 | 9,540 | 43 | 14 | 75 | 254 | 163 | 226 | 11 | 32 |
| 623 | 9040 Uncollectible Account: | 539,150 | 496,564 | 39,219 | 178 | 58 | 307 | 1,044 | 672 | 930 | 44 | 133 |
| 624 | 9050 Miscellaneous Customer Accounts Expense | 5,145 | 4,739 | 374 | 2 | 1 | 3 | 10 | 6 | 9 | 0 | 1 |
| 625 | Total Customer Accounts | 1,664,433 | 1,532,964 | 121,076 | 549 | 181 | 948 | 3,223 | 2,074 | 2,870 | 137 | 412 |
| 626 | Customer Service and Information | | | | | | | | | | | |
| 627 | Supervisor | | | | | | | | | | | |
| 628 | 9070 Supervisor | 408 | 376 | 30 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| 629 | 9080 Customer Assistance Expense | 62,602 | 57,657 | 4,554 | 21 | 7 | 36 | 121 | 78 | 108 | 5 | 15 |
| 630 | 9090 Informational and Instructional Advertising Expense | 3,175 | 2,924 | 231 | 1 | 0 | 2 | 6 | 4 | 5 | 0 | 1 |
| 631 | 9100 Miscellaneous Customer Service and Information Expense | 79,249 | 71,081 | 5,772 | 26 | 9 | 45 | 154 | 99 | 137 | 7 | 20 |
| 632 | Total Customer Service and Information | 145,533 | 134,038 | 10,587 | 48 | 16 | 83 | 282 | 181 | 251 | 12 | 36 |
| 633 | Sales: | | | | | | | | | | | |
| 634 | Supervisor | | | | | | | | | | | |
| 635 | 9110 Supervisor | 128,068 | 117,953 | 9,316 | 42 | 14 | 73 | 248 | 160 | 221 | 11 | 32 |
| 636 | 9120 Demonstrating and Selling Expenses | 16,091 | 14,820 | 1,171 | 5 | 2 | 9 | 31 | 20 | 28 | 1 | 4 |
| 637 | 9130 Advertising Expense | 100 | 92 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 638 | 9160 Miscellaneous Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 639 | Total Sales | 144,259 | 132,865 | 10,494 | 48 | 16 | 82 | 279 | 180 | 249 | 12 | 36 |
| 640 | Administrative & General: | | | | | | | | | | | |
| 641 | Operation | | | | | | | | | | | |
| 642 | Administrative and General Salaries | 76,526 | 64,882 | 8,976 | 63 | 63 | 31 | 535 | 1,018 | 312 | 26 | 620 |
| 643 | 9200 Office Supplies and Expense | 17,100 | 12,016 | 2,676 | 20 | 25 | 4 | 396 | 1,028 | 256 | 23 | 656 |
| 644 | 9210 Administrative Expenses Transferet | 9,344,287 | 7,922,409 | 1,096,049 | 7,639 | 7,752 | 3,766 | 65,297 | 124,364 | 38,148 | 3,136 | 75,727 |
| 645 | 9220 Outside Services Employer | 98,841 | 83,801 | 11,594 | 81 | 82 | 40 | 891 | 1,315 | 404 | 33 | 801 |
| 646 | 9240 Property Insurance | 103,247 | 71,549 | 16,157 | 122 | 153 | 27 | 2,390 | 1,545 | 3,206 | 139 | 3,959 |
| 647 | 9250 Injuries and Damages | 38,883 | 27,322 | 6,085 | 46 | 58 | 10 | 900 | 582 | 52 | 1,491 | 582 |
| 648 | 9260 Employee Pensions and Benefit | 2,181,386 | 1,849,454 | 255,868 | 1,783 | 1,810 | 879 | 15,243 | 29,032 | 8,905 | 732 | 17,778 |
| 649 | 9270 Franchise Requirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 9280 Regulatory Commission Expenses: | 365,263 | 309,683 | 42,844 | 299 | 303 | 147 | 2,552 | 4,861 | 1,491 | 123 | 2,960 |
| 651 | 930.1 General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 652 | 930.2 Miscellaneous General Expens | 97,107 | 82,331 | 11,390 | 79 | 81 | 39 | 679 | 1,292 | 396 | 33 | 787 |
| 653 | 9310 Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 654 | Maintenance | | | | | | | | | | | |
| 655 | 9320 Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 656 | Total A&G | 12,322,640 | 10,424,447 | 1,451,639 | 10,132 | 10,327 | 4,944 | 88,683 | 171,455 | 52,039 | 4,296 | 104,679 |
| 657 | Adjustments to Operations and Maintenance Expenses | | | | | | | | | | | |
| 658 | Labor-Related | | | | | | | | | | | |
| 659 | Promotion | (717,073) | (507,059) | (117,132) | (959) | (1,201) | (135) | (18,198) | (38,106) | (9,602) | (891) | (23,791) |
| 660 | Rate Case - Related | (32,472) | (22,962) | (5,304) | (43) | (54) | (6) | (824) | (1,726) | (435) | (40) | (1,077) |
| 661 | O&M - Related | (365,263) | (258,286) | (59,665) | (488) | (612) | (69) | (9,270) | (19,410) | (4,891) | (454) | (12,119) |
| 662 | Adjustments to Operations and Maintenance Expense | (71,654) | (50,668) | (11,704) | (96) | (120) | (13) | (1,818) | (3,808) | (960) | (89) | (2,377) |
| 663 | Adjustments to Operations and Maintenance Expense | (1,286,462) | (838,974) | (193,805) | (1,587) | (1,987) | (223) | (30,111) | (63,050) | (15,888) | (1,474) | (39,364) |
| 664 | TOTAL O&M EXPENSE | 21,306,678 | 16,777,265 | 2,919,155 | 22,146 | 25,373 | 6,631 | 316,684 | 648,876 | 172,343 | 15,456 | 402,749 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|------------|------------|-----------|--------|-------|--------|---------|--------|---------|-------|--------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 90 | | | | | | | | | | | | | | |
| 91 | Distribution: | | | | | | | | | | | | | |
| 92 | Operation | | | | | | | | | | | | | |
| 93 | Supervision & Eng. | 24.20 | Distribution O&M - Cust | 2,186,839 | 1,912,852 | 225,783 | 1,024 | 362 | 1,159 | 8,554 | 14,012 | 19,385 | 927 | 2,781 |
| 94 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 95 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 96 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 97 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 98 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 99 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 100 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 101 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Maintenance | | | | | | | | | | | | | |
| 105 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 106 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 107 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 108 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 109 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 110 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 111 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 112 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 113 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 114 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 115 | Total Distribution | | | 2,186,839 | 1,912,852 | 225,783 | 1,024 | 362 | 1,159 | 8,554 | 14,012 | 19,385 | 927 | 2,781 |
| 116 | | | | | | | | | | | | | | |
| 117 | Customer Accounts | | | | | | | | | | | | | |
| 118 | Supervision | 2.00 | Bills | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 119 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 120 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 121 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 122 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 123 | Total Customer Accounts Expense | | | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 124 | | | | | | | | | | | | | | |
| 125 | Customer Service and Information | | | | | | | | | | | | | |
| 126 | Supervision | 2.00 | Bills | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 127 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 128 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 129 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 130 | Total Customer Service & Info Expense | | | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 131 | | | | | | | | | | | | | | |
| 132 | Sales | | | | | | | | | | | | | |
| 133 | Supervision | 2.00 | Bills | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 134 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | Total Sales Expense | | | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 138 | | | | | | | | | | | | | | |
| 139 | Administrative & General: | | | | | | | | | | | | | |
| 140 | Operation | | | | | | | | | | | | | |
| 141 | Administrative and General Salaries | 2.00 | Bills | 36,715,054 | 33,815,028 | 2,670,761 | 12,111 | 3,983 | 20,904 | 71,100 | 45,756 | 63,302 | 3,027 | 9,082 |
| 142 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 143 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 145 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 146 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 147 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 148 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 149 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 150 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | General Advertising Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | Miscellaneous General Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 154 | Maintenance | | | | | | | | | | | | | |
| 155 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | Total A&G | | | 36,715,054 | 33,815,028 | 2,670,761 | 12,111 | 3,983 | 20,904 | 71,100 | 45,756 | 63,302 | 3,027 | 9,082 |
| 157 | | | | | | | | | | | | | | |
| 158 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | | | | | | | | | | | | | | |
| 160 | TOTAL PAYROLL EXPENSE - CUSTOMER | | | 63,096,580 | 58,011,490 | 4,656,536 | 21,116 | 6,970 | 35,838 | 126,508 | 89,921 | 124,402 | 5,950 | 17,849 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------------------|---|------------|---------|-------------|--------|---------|------------|-----|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 161 | | | | | | | | | | | | | | |
| 162 | Demand | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | |
| 164 | | | | | | | | | | | | | | |
| 165 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 166 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport |
| 167 | Production & Gathering: | | | | | | | | | | | | | |
| 168 | Operation | | | | | | | | | | | | | |
| 169 | Op., Sup., & Eng. | 99.00 - | | 0 | | | | | | | | | | |
| 170 | Production Maps & Records | 99.00 - | | 0 | | | | | | | | | | |
| 171 | Field Lines Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 172 | Field Compressor Station Expense | 99.00 - | | 0 | | | | | | | | | | |
| 173 | Field Compressor Sta. Fuel & Pwr. | 99.00 - | | 0 | | | | | | | | | | |
| 174 | Field Meas. & Regul. Station Exp | 99.00 - | | 0 | | | | | | | | | | |
| 175 | Purification Expense | 99.00 - | | 0 | | | | | | | | | | |
| 176 | Other Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 177 | Maintenance | | | | | | | | | | | | | |
| 178 | Maint. Sup., & Eng. | 99.00 - | | 0 | | | | | | | | | | |
| 179 | Structures and Improvements | 99.00 - | | 0 | | | | | | | | | | |
| 180 | Field Line Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 181 | Compressor Station Equip. Maint. | 99.00 - | | 0 | | | | | | | | | | |
| 182 | Meas. & Regul. Station Equip Maint | 99.00 - | | 0 | | | | | | | | | | |
| 183 | Purification Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 184 | Other Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 185 | Gas Processed By Others | 99.00 - | | 0 | | | | | | | | | | |
| 186 | Total Production & Gathering | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | | | | | | | | | | | | | | |
| 188 | Other Gas Supply Expenses: | | | | | | | | | | | | | |
| 189 | Wellhead Purchases | 99.00 - | | 0 | | | | | | | | | | |
| 190 | Field Line Purchases | 99.00 - | | 0 | | | | | | | | | | |
| 191 | Transmission Line Purchases | 99.00 - | | 0 | | | | | | | | | | |
| 192 | City Gate Purchases | 99.00 - | | 0 | | | | | | | | | | |
| 193 | Other Gas Purchases | 99.00 - | | 0 | | | | | | | | | | |
| 194 | Exchange Gas | 99.00 - | | 0 | | | | | | | | | | |
| 195 | Purchased Gas Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 196 | Storage Gas Withdrawal | 99.00 - | | 0 | | | | | | | | | | |
| 197 | Company Used Gas | 99.00 - | | 0 | | | | | | | | | | |
| 198 | Other Gas Supply Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 199 | Total Other Gas Supply Expenses | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | | | | | | | | | | | | | | |
| 201 | Underground Storage: | | | | | | | | | | | | | |
| 202 | Operation | | | | | | | | | | | | | |
| 203 | Op., Sup., & Eng. | 2.94 Winter Peak Month less Interruptible, SGS, Irrigation, Transport | | 61,398 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 204 | Maps & Records | 99.00 - | | 0 | | | | | | | | | | |
| 205 | Wells Expense | 99.00 - | | 0 | | | | | | | | | | |
| 206 | Lines Expense | 99.00 - | | 0 | | | | | | | | | | |
| 207 | Compressor Station Expense | 99.00 - | | 0 | | | | | | | | | | |
| 208 | Compressor Station Fuel & Power | 99.00 - | | 0 | | | | | | | | | | |
| 209 | Meas. & Regul. Station Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 210 | Purification Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 211 | Exploration & Development | 99.00 - | | 0 | | | | | | | | | | |
| 212 | Gas Losses | 99.00 - | | 0 | | | | | | | | | | |
| 213 | Other Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 214 | Storage Well Royalties | 99.00 - | | 0 | | | | | | | | | | |
| 215 | Rents | 99.00 - | | 0 | | | | | | | | | | |
| 216 | Maintenance | | | | | | | | | | | | | |
| 217 | Maint. Sup., & Eng. | 99.00 - | | 0 | | | | | | | | | | |
| 218 | Structures and Improvements | 99.00 - | | 0 | | | | | | | | | | |
| 219 | Reservoirs & Wells Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 220 | Line Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 221 | Compressor Station Equip Maint | 99.00 - | | 0 | | | | | | | | | | |
| 222 | Meas. & Regul. Station Equip Maint | 99.00 - | | 0 | | | | | | | | | | |
| 223 | Purification Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 224 | Other Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 225 | Total Underground Storage Expense | | | 61,398 | 46,258 | 14,841 | 133 | 163 | | | | | | |
| 226 | | | | | | | | | | | | | | |
| 227 | Transmission: | | | | | | | | | | | | | |
| 228 | Operation | | | | | | | | | | | | | |
| 229 | Op., Sup., & Eng. | 2.93 Winter Peak Month less Interruptible, SGS, Irrigation | | 1,686 | 1,128 | 362 | 3 | 4 | | | 152 | 37 | 0 | |
| 230 | System Control & Load Dispatching | 99.00 - | | 0 | | | | | | | | | | |
| 231 | Communication Systems Expense | 99.00 - | | 0 | | | | | | | | | | |
| 232 | Compressor Station Labor Expense | 99.00 - | | 0 | | | | | | | | | | |
| 233 | Compressor Station Fuel & Power | 99.00 - | | 0 | | | | | | | | | | |
| 234 | Compressor Station Fuel & Power | 99.00 - | | 0 | | | | | | | | | | |
| 235 | Mains Expense | 99.00 - | | 0 | | | | | | | | | | |
| 236 | Meas. & Regul. Station Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 237 | Other Expenses | 99.00 - | | 0 | | | | | | | | | | |
| 238 | LDC Payment | 99.00 - | | 0 | | | | | | | | | | |
| 239 | LDC Payment - A&G | 99.00 - | | 0 | | | | | | | | | | |
| 240 | Rents | 99.00 - | | 0 | | | | | | | | | | |
| 241 | Maintenance | | | | | | | | | | | | | |
| 242 | Maint. Sup., & Eng. | 99.00 - | | 0 | | | | | | | | | | |
| 243 | Structure & Improv. | 99.00 - | | 0 | | | | | | | | | | |
| 244 | Mains | 99.00 - | | 0 | | | | | | | | | | |
| 245 | Compressor Station Equip Maint | 99.00 - | | 0 | | | | | | | | | | |
| 246 | Meas. & Regul. Station Equip Maint | 99.00 - | | 0 | | | | | | | | | | |
| 247 | Communication Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 248 | Other Equipment Maintenance | 99.00 - | | 0 | | | | | | | | | | |
| 249 | Total Transmission Expense | | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 | 0 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|---------------------------|------------|------------|-----------|--------|--------|-----|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | | |
| 251 | Distribution: | | | | | | | | | | | | | |
| 252 | Operation | | | | | | | | | | | | | |
| 253 | Supervision & Eng. | 24.40 | Distribution O&M - Demand | 10,197,062 | 6,183,246 | 1,983,733 | 17,754 | 23,815 | 239 | 413,727 | 834,291 | 200,472 | 19,344 | 520,441 |
| 254 | Distribution Load Dispatching | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 255 | Compressor Station Labor and Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | Mains and Services Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 257 | Measuring and Regulating Station Expenses - General | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 258 | Measuring and Regulating Station Expenses - Industrial | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | Meter and House Regulator Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | Customer Installations Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | Other Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 263 | Rents | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 264 | Maintenance | | | | | | | | | | | | | |
| 265 | Maintenance Supervision and Engineering | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 266 | Maintenance of Structures and Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 267 | Maintenance of Mains | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | Maintenance of compressor station equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 269 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 270 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 271 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | Maintenance of Services | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | Maintenance of Meters and House Regulators | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | Maintenance of Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | Total Distribution | | | 10,197,062 | 6,183,246 | 1,983,733 | 17,754 | 23,815 | 239 | 413,727 | 834,291 | 200,472 | 19,344 | 520,441 |
| 276 | | | | | | | | | | | | | | |
| 277 | Customer Accounts | | | | | | | | | | | | | |
| 278 | Supervision | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | Meter Reading | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | Customer Rec. & Collections | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | Uncollectible Accounts | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | Misc. Cust. Acct. Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | Total Customer Accounts Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 284 | | | | | | | | | | | | | | |
| 285 | Customer Service and Information | | | | | | | | | | | | | |
| 286 | Supervision | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | Customer Assistance | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | Information & Instruction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 289 | Misc. Cust. Acct. Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 291 | | | | | | | | | | | | | | |
| 292 | Sales | | | | | | | | | | | | | |
| 293 | Supervision | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | Demonstration & Selling | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | Advertising | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | Misc. Sales Expense | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 | | | | | | | | | | | | | | |
| 299 | Administrative & General: | | | | | | | | | | | | | |
| 300 | Operation | | | | | | | | | | | | | |
| 301 | Administrative and General Salaries | 2.91 | Winter Peak Month (Sales) | 14,278,995 | 10,748,182 | 3,448,273 | 30,861 | 37,946 | 180 | 13,554 | - | - | - | - |
| 302 | Office Supplies and Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | Administrative Expenses Transferred - Customer Support | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 304 | Administrative Expenses Transferred - General | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 305 | Outside Services Employed | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 306 | Property Insurance | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | Injuries and Damages | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | Employee Pensions and Benefits | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 309 | Regulatory Commission Expenses | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | Duplicate Charges - Credit | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 311 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 313 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 314 | Maintenance | | | | | | | | | | | | | |
| 315 | Maintenance of General Plant | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 316 | Total A&G | | | 14,278,995 | 10,748,182 | 3,448,273 | 30,861 | 37,946 | 180 | 13,554 | 0 | 0 | 0 | 0 |
| 317 | | | | | | | | | | | | | | |
| 318 | Other Utility Plant Related Payroll | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 319 | | | | | | | | | | | | | | |
| 320 | TOTAL PAYROLL EXPENSE - DEMAND | | | 24,539,137 | 16,978,813 | 5,447,208 | 48,751 | 61,929 | 418 | 427,281 | 834,443 | 200,508 | 19,344 | 520,441 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|-------------------------|-----------|-----------|---------|-------|-------|----|--------|---------|--------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | | |
| 410 | | | | | | | | | | | | | | |
| 411 | Distribution: | | | | | | | | | | | | | |
| 412 | Operation | | | | | | | | | | | | | |
| 413 | Supervision & Eng. | 24.60 | Distribution O&M - Comm | 1,003,990 | 562,839 | 191,182 | 1,565 | 2,423 | 13 | 31,517 | 114,539 | 17,837 | 2,059 | 80,017 |
| 414 | Distribution Load Dispatching | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 415 | Compressor Station Labor and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 416 | Mains and Services Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 417 | Measuring and Regulating Station Expenses - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 418 | Measuring and Regulating Station Expenses - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 419 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 420 | Meter and House Regulator Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 421 | Customer Installations Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 422 | Other Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 423 | Rents | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 424 | Maintenance | | | | | | | | | | | | | |
| 425 | Maintenance Supervision and Engineering | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 426 | Maintenance of Structures and Improvements | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 427 | Maintenance of Mains | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 428 | Maintenance of compressor station equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 429 | Maint. of Measuring and Regulating Station Equip. - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 430 | Maint. of Measuring and Regulating Station Equip. - Industrial | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 431 | Maint. of Measuring and Regulating Station Equip. - City Gate | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 432 | Maintenance of Services | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 433 | Maintenance of Meters and House Regulators | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 434 | Maintenance of Other Equipment | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 435 | Total Distribution | | | 1,003,990 | 562,839 | 191,182 | 1,565 | 2,423 | 13 | 31,517 | 114,539 | 17,837 | 2,059 | 80,017 |
| 436 | Customer Accounts | | | | | | | | | | | | | |
| 437 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 438 | Meter Reading | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 439 | Customer Rec. & Collections | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 440 | Uncollectible Accounts | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 441 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 442 | Total Customer Accounts Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 443 | Customer Service and Information | | | | | | | | | | | | | |
| 444 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 445 | Customer Assistance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 446 | Information & Instruction | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 447 | Misc. Cust. Acct. Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 448 | Total Customer Service & Info Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 449 | Sales | | | | | | | | | | | | | |
| 450 | Supervision | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 451 | Demonstration & Selling | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 452 | Advertising | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 453 | Misc. Sales Expense | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 454 | Total Sales Expense | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Administrative & General: | | | | | | | | | | | | | |
| 456 | Operation | | | | | | | | | | | | | |
| 457 | Administrative and General Salaries | 1.00 | Total Throughput | 1,397,249 | 783,300 | 266,068 | 2,177 | 3,373 | 18 | 43,862 | 159,404 | 24,823 | 2,865 | 111,359 |
| 458 | Office Supplies and Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 459 | Administrative Expenses Transferred - Customer Support | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 460 | Administrative Expenses Transferred - General | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 461 | Outside Services Employed | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 462 | Property Insurance | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 463 | Injuries and Damages | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 464 | Employee Pensions and Benefits | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 465 | Regulatory Commission Expenses | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 466 | Duplicate Charges - Credit | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 467 | General Advertising Expenses | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 468 | Miscellaneous General Expense | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 469 | Rents | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 470 | Maintenance | | | | | | | | | | | | | |
| 471 | Maintenance of General Plant | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 472 | Total A&G | | | 1,397,249 | 783,300 | 266,068 | 2,177 | 3,373 | 18 | 43,862 | 159,404 | 24,823 | 2,865 | 111,359 |
| 473 | Other Utility Plant Related Payroll | 99.00 | | 0 | - | - | - | - | - | - | - | - | - | - |
| 474 | | | | | | | | | | | | | | |
| 475 | | | | | | | | | | | | | | |
| 476 | | | | | | | | | | | | | | |
| 477 | | | | | | | | | | | | | | |
| 478 | | | | | | | | | | | | | | |
| 479 | | | | | | | | | | | | | | |
| 480 | TOTAL PAYROLL EXPENSE - COMMODITY | | | 2,401,240 | 1,346,139 | 457,250 | 3,742 | 5,796 | 32 | 75,378 | 273,943 | 42,660 | 4,924 | 191,376 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|-------------------------------------|------------|------------------------|-------------|--------|---------|------------|-----|------------|-----------|-----------|---------------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | |
| | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | |
| | | | | | | | | | | | | Interruptible | |
| | | | | | | | | | | | | Transport | |
| 481 | | | | | | | | | | | | | |
| 482 | | | Total Payroll Expenses | | | | | | | | | | |
| 483 | | | | | | | | | | | | | |
| 484 | | | | | | | | | | | | | |
| 485 | | | | | | | | | | | | | |
| 486 | | | | | | | | | | | | | |
| 487 | Production & Gathering: | | | | | | | | | | | | |
| 488 | Operation | | | | | | | | | | | | |
| 489 | Op., Sup., & Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | Production Maps & Records | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 491 | Field Lines Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 492 | Field Compressor Station Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 493 | Field Compressor Sta. Fuel & Pwr. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 494 | Field Meas. & Regul. Station Exp | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495 | Purification Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 496 | Other Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 497 | Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 498 | Maint. Sup., & Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 499 | Structures and Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | Field Line Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | Compressor Station Equip. Maint. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 502 | Meas. & Regul. Station Equip Maint | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 503 | Purification Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 504 | Other Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 505 | Gas Processed By Others | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | Total Production & Gathering | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 507 | | | | | | | | | | | | | |
| 508 | Other Gas Supply Expenses: | | | | | | | | | | | | |
| 509 | Wellhead Purchases | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | Field Line Purchases | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 511 | Transmission Line Purchases | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512 | City Gate Purchases | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 513 | Other Gas Purchases | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 514 | Exchange Gas | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 515 | Purchased Gas Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 516 | Storage Gas Withdrawal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 517 | Company Used Gas | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 518 | Other Gas Supply Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 519 | Total Other Gas Supply Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | | | | | | | | | | | | | |
| 521 | Underground Storage: | | | | | | | | | | | | |
| 522 | Operation | | | | | | | | | | | | |
| 523 | Op., Sup., & Eng. | | 61,394 | 46,258 | 14,841 | 133 | 163 | 0 | 0 | 0 | 0 | 0 | 0 |
| 524 | Maps & Records | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 525 | Wells Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 526 | Lines Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 527 | Compressor Station Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 528 | Compressor Station Fuel & Power | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 529 | Meas. & Regul. Station Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | Purification Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 531 | Exploration & Development | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532 | Gas Losses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 533 | Other Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 534 | Storage Well Royalties | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 535 | Rents | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 536 | Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 537 | Maint. Sup., & Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 538 | Structures and Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 539 | Reservoirs & Wells Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | Line Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 541 | Compressor Station Equip Maint | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 542 | Meas. & Regul. Station Equip Maint | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 543 | Purification Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 544 | Other Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 545 | Total Underground Storage Expense | | 61,394 | 46,258 | 14,841 | 133 | 163 | 0 | 0 | 0 | 0 | 0 | 0 |
| 546 | | | | | | | | | | | | | |
| 547 | Transmission: | | | | | | | | | | | | |
| 548 | Operation | | | | | | | | | | | | |
| 549 | Op., Sup., & Eng. | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 | 0 | 0 |
| 550 | System Control & Load Dispatching | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 551 | Communication Systems Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 552 | Compressor Station Labor Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 553 | Compressor Station Fuel & Gas | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 554 | Compressor Station Fuel & Power | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | Mains Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 556 | Meas. & Regul. Station Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 557 | Other Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 558 | LDC Payment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 559 | LDC Payment - ABG | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | Rents | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 561 | Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 562 | Maint. Sup., & Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 563 | Structure & Improv. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 564 | Mains | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 565 | Compressor Station Equip Maint | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 566 | Meas. & Regul. Station Equip Maint | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 567 | Communication Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 568 | Other Equipment Maintenance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 569 | Total Transmission Expense | | 1,686 | 1,128 | 362 | 3 | 4 | 0 | 0 | 152 | 37 | 0 | 0 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|--|------------|------------|------------|--------|--------|--------|---------|-----------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF PAYROLL | | | | | | | | | | | | |
| 570 | | | | | | | | | | | | |
| 571 | Distribution: | | | | | | | | | | | |
| 572 | Operation | | | | | | | | | | | |
| 573 | Supervision & Eng. | 13,387,892 | 8,658,937 | 2,400,698 | 20,342 | 26,601 | 1,410 | 453,798 | 962,843 | 237,694 | 22,330 | 603,239 |
| 574 | Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 575 | Compressor Station Labor and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 576 | Mains and Services Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 577 | Measuring and Regulating Station Expenses - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 578 | Measuring and Regulating Station Expenses - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 579 | Measuring and Regulating Station Exp. - City Gate Chk. Sta. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | Meter and House Regulator Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 581 | Customer Installations Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 582 | Other Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 583 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 584 | Maintenance | | | | | | | | | | | |
| 585 | Maintenance Supervision and Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 586 | Maintenance of Structures and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 587 | Maintenance of Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 588 | Maintenance of compressor station equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 589 | Maint. of Measuring and Regulating Station Equip. - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | Maint. of Measuring and Regulating Station Equip. - Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 591 | Maint. of Measuring and Regulating Station Equip. - City Gate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 592 | Maintenance of Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 593 | Maintenance of Meters and House Regulators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 594 | Maintenance of Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 595 | Total Distribution | 13,387,892 | 8,658,937 | 2,400,698 | 20,342 | 26,601 | 1,410 | 453,798 | 962,843 | 237,694 | 22,330 | 603,239 |
| 596 | | | | | | | | | | | | |
| 597 | Customer Accounts | | | | | | | | | | | |
| 598 | Supervision | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 599 | Meter Reading | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | Customer Rec. & Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 | Uncollectible Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 602 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 603 | Total Customer Accounts Expense | 24,008,719 | 22,112,332 | 1,746,465 | 7,920 | 2,605 | 13,670 | 46,494 | 29,921 | 41,394 | 1,980 | 5,939 |
| 604 | | | | | | | | | | | | |
| 605 | Customer Service and Information | | | | | | | | | | | |
| 606 | Supervision | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 607 | Customer Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 608 | Information & Instruction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 609 | Misc. Cust. Acct. Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | Total Customer Service & Info Expense | 65,266 | 60,110 | 4,748 | 22 | 7 | 37 | 126 | 81 | 113 | 5 | 16 |
| 611 | | | | | | | | | | | | |
| 612 | Sales | | | | | | | | | | | |
| 613 | Supervision | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 614 | Demonstration & Selling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 616 | Misc. Sales Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 617 | Total Sales Expense | 120,701 | 111,167 | 8,780 | 40 | 13 | 69 | 234 | 150 | 208 | 10 | 30 |
| 618 | | | | | | | | | | | | |
| 619 | Administrative & General: | | | | | | | | | | | |
| 620 | Operation | | | | | | | | | | | |
| 621 | Administrative and General Salaries | 52,391,299 | 45,346,509 | 6,385,101 | 45,150 | 45,302 | 21,102 | 128,515 | 205,160 | 88,125 | 5,893 | 120,441 |
| 622 | Office Supplies and Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 623 | Administrative Expenses Transferred - Customer Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 624 | Administrative Expenses Transferred - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 | Outside Services Employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 626 | Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 627 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 628 | Employee Pensions and Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | Regulatory Commission Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | Duplicate Charges - Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 631 | General Advertising Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 632 | Miscellaneous General Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 633 | Rents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 634 | Maintenance | | | | | | | | | | | |
| 635 | Maintenance of General Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 636 | Total A&G | 52,391,299 | 45,346,509 | 6,385,101 | 45,150 | 45,302 | 21,102 | 128,515 | 205,160 | 88,125 | 5,893 | 120,441 |
| 637 | | | | | | | | | | | | |
| 638 | Other Utility Plant Related Payroll | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 639 | | | | | | | | | | | | |
| 640 | TOTAL PAYROLL EXPENSE | 90,036,956 | 76,336,442 | 10,560,993 | 73,609 | 74,695 | 36,288 | 629,167 | 1,198,308 | 367,571 | 30,218 | 729,666 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATM-G-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|--|-----------|-------------------------------------|---------------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|---|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Customer | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 1 | | | Intangible Plant: | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 30100 | Organization | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 30200 | Franchises & Consents | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 30300 | Misc Intangible Plant | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Total Intangible Plant: | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Production Plant: | | | | | | | | | | | | | |
| 10 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 11 | 32520 | Producing Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 32540 | Rights of Ways | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 13 | 33100 | Production Gas Wells Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 33201 | Field Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 33202 | Tributary Lines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 33600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Production Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Storage Plant: | | | | | | | | | | | | | |
| 22 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 35010 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 35020 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 35100 | Structures and Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 35102 | Compression Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 27 | 35103 | Meas. & Reg. Sta. Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 35104 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 29 | 35200 | Wells & Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 30 | 35201 | Well Construction | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 31 | 35202 | Reservoirs | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 35203 | Cushion Gas | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 33 | 35210 | Leaseholds | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 35211 | Storage Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 35300 | Pipelines | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 35400 | Compressor Station Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 35500 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 35600 | Purification Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 35700 | Other Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | Total Storage Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 42 | | | | | | | | | | | | | | | |
| 43 | | Transmission: | | | | | | | | | | | | | |
| 44 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 45 | 36500 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 46 | 36520 | Rights of Way | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 47 | 36602 | Structures & Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 48 | 36603 | Other Structures | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 49 | 36700 | Mains Cathodic Protection | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 50 | 36701 | Mains - Steel | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 51 | 36900 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 52 | 36901 | Meas. & Reg. Equipment | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | | | | | | | |
| 54 | | Total Transmission Plant | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 55 | | | | | | | | | | | | | | | |
| 56 | | Distribution: | | | | | | | | | | | | | |
| 57 | | | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 58 | 37400 | Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 59 | 37401 | Land | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 60 | 37402 | Land Rights | 15.20 Distribution Plant - Cust | 2,126 | 1,859 | 219 | 1 | 0 | 1 | 9 | 14 | 20 | 1 | 3 | |
| 61 | 37403 | Land Other | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 62 | 37500 | Structures & Improvements | 15.20 Distribution Plant - Cust | 1,098 | 959 | 113 | 1 | 0 | 1 | 4 | 7 | 10 | 0 | 1 | |
| 63 | 37501 | Structures & Improvements T.B. | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 64 | 37502 | Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 65 | 37503 | Improvements | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 66 | 37600 | Mains Cathodic Protection | 15.20 Distribution Plant - Cust | 52,443 | 45,842 | 5,394 | 24 | 9 | 32 | 211 | 351 | 486 | 23 | 70 | |
| 67 | 37601 | Mains - Steel | 15.20 Distribution Plant - Cust | 978,958 | 855,739 | 100,689 | 457 | 164 | 606 | 3,930 | 6,560 | 9,076 | 434 | 1,302 | |
| 68 | 37602 | Mains - Plastic | 15.20 Distribution Plant - Cust | 1,444,158 | 1,262,386 | 148,537 | 674 | 242 | 894 | 5,797 | 9,678 | 13,389 | 640 | 1,921 | |
| 69 | 37603 | Anode | 15.20 Distribution Plant - Cust | 169,433 | 148,107 | 17,427 | 79 | 28 | 105 | 680 | 1,135 | 1,571 | 75 | 225 | |
| 70 | 37604 | Leak Clamp | 15.20 Distribution Plant - Cust | 91,926 | 80,356 | 9,455 | 43 | 15 | 57 | 369 | 616 | 852 | 41 | 122 | |
| 71 | 37900 | Meas. & Reg. Sta. Equip - General | 15.20 Distribution Plant - Cust | 101,768 | 88,959 | 10,467 | 47 | 17 | 63 | 409 | 662 | 943 | 45 | 135 | |
| 72 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.20 Distribution Plant - Cust | 50,584 | 44,217 | 5,203 | 24 | 8 | 31 | 203 | 339 | 469 | 22 | 67 | |
| 73 | 37908 | Meas. & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 216 | 189 | 22 | 0 | 0 | 0 | 1 | 1 | 2 | 0 | 0 | |
| 74 | 38000 | Services | 15.20 Distribution Plant - Cust | 1,280,003 | 1,118,893 | 131,653 | 597 | 215 | 793 | 5,138 | 8,578 | 11,867 | 568 | 1,703 | |
| 75 | 38100 | Meters | 15.20 Distribution Plant - Cust | 369,862 | 323,308 | 38,042 | 173 | 62 | 239 | 1,485 | 2,479 | 3,429 | 164 | 492 | |
| 76 | 38200 | Meter Installations | 15.20 Distribution Plant - Cust | 652,062 | 569,989 | 67,067 | 304 | 109 | 404 | 2,618 | 4,370 | 6,045 | 289 | 867 | |
| 77 | 38300 | House Regulators | 15.20 Distribution Plant - Cust | 98,649 | 86,232 | 10,146 | 46 | 17 | 61 | 396 | 661 | 915 | 44 | 131 | |
| 78 | 38400 | House Reg. Installations | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.20 Distribution Plant - Cust | 33,077 | 28,914 | 3,402 | 15 | 6 | 20 | 133 | 222 | 307 | 15 | 44 | |
| 80 | 38600 | Other Prop. On Cust. Prem | 15.20 Distribution Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 81 | | | | | | | | | | | | | | | |
| 82 | | Total Distribution Plant | | 5,326,363 | 4,655,951 | 547,835 | 2,484 | 893 | 3,298 | 21,382 | 35,693 | 49,380 | 2,362 | 7,085 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|----------------------------|-----------|-----------|---------|-------|-----|-------|--------|--------|--------|-------|-------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | General: | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | |
| 86 | 3890C Land & Land Rights | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 3900C Structures & Improvements | 23.20 General Plant - Cust | 31,337 | 27,700 | 3,026 | 14 | 5 | 19 | 112 | 174 | 241 | 12 | 35 | |
| 88 | 39003 Improvements | 23.20 General Plant - Cust | 22 | 19 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 89 | 39004 Air Conditioning Equipment | 23.20 General Plant - Cust | 530 | 469 | 51 | 0 | 0 | 0 | 2 | 3 | 4 | 0 | 1 | |
| 90 | 39005 Improvement to Leased Premises | 23.20 General Plant - Cust | 665 | 588 | 64 | 0 | 0 | 0 | 2 | 4 | 5 | 0 | 1 | |
| 91 | 3910C Office Furniture & Equipment | 23.20 General Plant - Cust | 14,218 | 12,568 | 1,373 | 6 | 2 | 9 | 51 | 79 | 109 | 5 | 16 | |
| 92 | 39103 Office Furn. Copiers & Type | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 93 | 3920C Transportation Equipment | 23.20 General Plant - Cust | 8,560 | 7,566 | 827 | 4 | 1 | 5 | 31 | 48 | 66 | 3 | 9 | |
| 94 | 3930C Stores Equipment | 23.20 General Plant - Cust | 115 | 101 | 11 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | |
| 95 | 3940C Tools, Shop & Garage Equipment | 23.20 General Plant - Cust | 39,730 | 35,119 | 3,836 | 17 | 6 | 24 | 142 | 221 | 306 | 15 | 44 | |
| 96 | 3950C Laboratory Equipment | 23.20 General Plant - Cust | 172 | 152 | 17 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | |
| 97 | 3960C Power Operated Equipment | 23.20 General Plant - Cust | 10 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 98 | 39603 Ditchers | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 99 | 39604 Backhoes | 23.20 General Plant - Cust | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100 | 39605 Welders | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 101 | 3970C Communication Equipment | 23.20 General Plant - Cust | 19,702 | 17,415 | 1,902 | 9 | 3 | 12 | 71 | 110 | 152 | 7 | 22 | |
| 102 | 39701 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 103 | 39702 Communication Equipment - Fixed Radios | 23.20 General Plant - Cust | 7,345 | 6,492 | 709 | 3 | 1 | 4 | 26 | 41 | 56 | 3 | 8 | |
| 104 | 3980C Miscellaneous Equipment | 23.20 General Plant - Cust | 8,257 | 7,299 | 797 | 4 | 1 | 5 | 30 | 46 | 64 | 3 | 9 | |
| 105 | 3990C Other Tangible Property - Servers - H/W | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 106 | 39901 Other Tangible Property - Servers - S/W | 23.20 General Plant - Cust | 2,990 | 2,643 | 289 | 1 | 0 | 2 | 11 | 17 | 23 | 1 | 3 | |
| 107 | 39902 Other Tangible Property - Network - H/W | 23.20 General Plant - Cust | 959 | 848 | 93 | 0 | 0 | 1 | 3 | 5 | 7 | 0 | 1 | |
| 108 | 39903 Other Tang. Property - CPU | 23.20 General Plant - Cust | 42,768 | 37,804 | 4,130 | 19 | 7 | 26 | 153 | 238 | 329 | 16 | 47 | |
| 109 | 39904 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 110 | 39905 Other Tang. Property - PC Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 111 | 39906 Other Tang. Property - PC Software | 23.20 General Plant - Cust | 61,955 | 54,764 | 5,983 | 27 | 10 | 38 | 222 | 344 | 476 | 23 | 68 | |
| 112 | 39907 Other Tang. Property - Mainframe S/W | 23.20 General Plant - Cust | 3,392 | 2,998 | 328 | 1 | 1 | 2 | 12 | 19 | 26 | 1 | 4 | |
| 113 | 39908 Other Tang. Property - Application Software | 23.20 General Plant - Cust | 0 | - | - | - | - | - | - | - | - | - | - | |
| 114 | | | | | | | | | | | | | | |
| 115 | | | | | | | | | | | | | | |
| 116 | Total General Plant | | 242,730 | 214,558 | 23,439 | 106 | 38 | 148 | 869 | 1,349 | 1,867 | 89 | 268 | |
| 117 | | | | | | | | | | | | | | |
| 118 | TOTAL DIRECT DEPRECIATION EXPENSE | | 5,569,093 | 4,870,508 | 571,274 | 2,591 | 930 | 3,446 | 22,251 | 37,043 | 51,247 | 2,451 | 7,353 | |
| 119 | | | | | | | | | | | | | | |
| 120 | Shared Services General Office: | 23.20 General Plant - Cust | 140,126 | 123,863 | 13,531 | 61 | 22 | 85 | 502 | 779 | 1,078 | 52 | 155 | |
| 121 | Shared Services Customer Support: | 23.20 General Plant - Cust | 138,257 | 113,371 | 12,385 | 56 | 20 | 78 | 459 | 713 | 986 | 47 | 142 | |
| 122 | Colorado-Kansas General Office: | 23.20 General Plant - Cust | 32,181 | 28,446 | 3,107 | 14 | 5 | 20 | 115 | 179 | 247 | 12 | 36 | |
| 123 | | | | | | | | | | | | | | |
| 124 | TOTAL DEPRECIATION EXPENSE - CUSTOMER | | 5,869,657 | 5,136,188 | 600,297 | 2,722 | 977 | 3,628 | 23,327 | 38,713 | 53,558 | 2,561 | 7,684 | |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------------------------|-------------------|--|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Demand | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 125 | | Intangible Plant: | | | | | | | | | | | | | |
| 126 | | | | | | | | | | | | | | | |
| 127 | 3010C | Organization | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 128 | 3020C | Franchises & Consents | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 129 | 3030C | Misc Intangible Plant | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 130 | | | | | | | | | | | | | | | |
| 131 | | Total Intangible Plant: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 132 | | | | | | | | | | | | | | | |
| 133 | | Production Plant: | | | | | | | | | | | | | |
| 134 | | | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 135 | 3252C | Producing Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 136 | 3254C | Rights of Ways | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 137 | 3310C | Production Gas Wells Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 138 | 33201 | Field Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 139 | 33202 | Tributary Lines | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 140 | 3340C | Field Meas. & Reg. Sta. Equip | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 141 | 3360C | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 142 | | | | | | | | | | | | | | | |
| 143 | | Total Production Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 144 | | | | | | | | | | | | | | | |
| 145 | | Storage Plant: | | | | | | | | | | | | | |
| 146 | | | | | | | | | | | | | | | |
| 147 | 3501C | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 148 | 3502C | Rights of Way | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 7,225 | 5,444 | 1,747 | 16 | 19 | - | - | - | - | - | - |
| 149 | 3510C | Structures and Improvements | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 680 | 520 | 167 | 1 | 2 | - | - | - | - | - | - |
| 150 | 35102 | Compression Station Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 151 | 35103 | Meas. & Reg. Sta. Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 152 | 35104 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 153 | 3520C | Wells & Rights of Way | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 41,035 | 30,918 | 9,919 | 89 | 109 | - | - | - | - | - | - |
| 154 | 35201 | Well Construction | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 155 | 35202 | Reservoirs | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 156 | 35203 | Cushion Gas | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 157 | 3521C | Leaseholds | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 158 | 35211 | Storage Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 159 | 3530C | Pipelines | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 22,904 | 17,257 | 5,536 | 50 | 61 | - | - | - | - | - | - |
| 160 | 3540C | Compressor Station Equipment | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 57,584 | 43,387 | 13,919 | 125 | 153 | - | - | - | - | - | - |
| 161 | 3550C | Meas. & Reg. Equipment | 2.94 | Winter Peak Month less Interruptible, SGS, Irrigation, Transport | 0 | - | - | - | - | - | - | - | - | - | - |
| 162 | 3560C | Purification Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 163 | 3570C | Other Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 164 | | Total Storage Plant | | | 129,437 | 97,525 | 31,288 | 280 | 344 | - | - | - | - | - | - |
| 165 | | | | | | | | | | | | | | | |
| 166 | | Transmission: | | | | | | | | | | | | | |
| 167 | | | | | | | | | | | | | | | |
| 168 | | | | | | | | | | | | | | | |
| 169 | 3650C | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 170 | 3652C | Rights of Way | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 171 | 36602 | Structures & Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 172 | 36603 | Other Structures | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 173 | 3670C | Mains Cathodic Protection | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 73,290 | 49,035 | 15,732 | 141 | 173 | - | 6,616 | 1,590 | 3 | - | - |
| 174 | 36701 | Mains - Steel | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 3,227 | 2,159 | 693 | 6 | 8 | - | 291 | 70 | 0 | - | - |
| 175 | 3690C | Meas. & Reg. Equipment | 2.93 | Winter Peak Month less Interruptible, SGS, Irrigation | 4,029 | 2,695 | 865 | 8 | 10 | - | 364 | 87 | 0 | - | - |
| 176 | 36901 | Meas. & Reg. Equipment | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 177 | | | | | | | | | | | | | | | |
| 178 | | Total Transmission Plant | | | 80,546 | 53,889 | 17,289 | 155 | 190 | - | 7,271 | 1,747 | 4 | - | - |
| 179 | | | | | | | | | | | | | | | |
| 180 | | Distribution: | | | | | | | | | | | | | |
| 181 | | | | | | | | | | | | | | | |
| 182 | 3740C | Land & Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 183 | 37401 | Land | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 184 | 37402 | Land Rights | 15.40 | Distribution Plant - Demand | 1,706 | 1,034 | 332 | 3 | 4 | 0 | 69 | 140 | 34 | 3 | 87 |
| 185 | 37403 | Land Other | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 186 | 3750C | Structures & Improvements | 15.40 | Distribution Plant - Demand | 880 | 534 | 171 | 2 | 2 | 0 | 36 | 72 | 17 | 2 | 45 |
| 187 | 37501 | Structures & Improvements T.B. | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 188 | 37502 | Land Rights | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 189 | 37503 | Improvements | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 190 | 3760C | Mains Cathodic Protection | 15.40 | Distribution Plant - Demand | 42,066 | 25,507 | 8,183 | 73 | 98 | 1 | 1,707 | 3,442 | 827 | 80 | 2,147 |
| 191 | 37601 | Mains - Steel | 15.40 | Distribution Plant - Demand | 785,245 | 476,153 | 152,761 | 1,367 | 1,834 | 18 | 31,860 | 64,246 | 15,438 | 1,490 | 40,078 |
| 192 | 37602 | Mains - Plastic | 15.40 | Distribution Plant - Demand | 1,158,393 | 702,421 | 225,353 | 2,017 | 2,705 | 27 | 47,000 | 94,776 | 22,774 | 2,197 | 59,122 |
| 193 | 37603 | Anode | 15.40 | Distribution Plant - Demand | 135,906 | 82,410 | 26,439 | 237 | 317 | 3 | 5,514 | 11,119 | 2,672 | 258 | 6,936 |
| 194 | 37604 | Leak Clamp | 15.40 | Distribution Plant - Demand | 73,736 | 44,712 | 14,345 | 128 | 172 | 2 | 2,992 | 6,033 | 1,450 | 140 | 3,763 |
| 195 | 3790C | Meas. & Reg. Sta. Equip - General | 15.40 | Distribution Plant - Demand | 81,630 | 49,499 | 15,880 | 142 | 191 | 2 | 3,312 | 6,679 | 1,605 | 155 | 4,166 |
| 196 | 3790C | Meas. & Reg. Sta. Equip - City Gate | 15.40 | Distribution Plant - Demand | 40,575 | 24,604 | 7,893 | 71 | 95 | 1 | 1,646 | 3,320 | 798 | 77 | 2,071 |
| 197 | 37908 | Meas. & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 173 | 105 | 34 | 0 | 0 | 0 | 7 | 14 | 3 | 0 | 9 |
| 198 | 3800C | Services | 15.40 | Distribution Plant - Demand | 1,026,721 | 622,578 | 199,738 | 1,788 | 2,398 | 24 | 41,657 | 84,003 | 20,185 | 1,948 | 52,402 |
| 199 | 3810C | Meters | 15.40 | Distribution Plant - Demand | 286,675 | 179,896 | 57,715 | 517 | 693 | 7 | 12,037 | 24,273 | 5,833 | 563 | 15,142 |
| 200 | 3820C | Meter Installations | 15.40 | Distribution Plant - Demand | 523,035 | 317,155 | 101,751 | 911 | 1,222 | 12 | 21,221 | 42,793 | 10,283 | 992 | 26,695 |
| 201 | 3830C | House Regulators | 15.40 | Distribution Plant - Demand | 79,128 | 47,981 | 15,394 | 138 | 185 | 2 | 3,210 | 6,474 | 1,556 | 150 | 4,039 |
| 202 | 3840C | House Reg. Installations | 99.00 | - | 0 | - | - | - | - | - | - | - | - | - | - |
| 203 | 3850C | Ind. Meas. & Reg. Sta. Equipment | 15.40 | Distribution Plant - Demand | 26,532 | 16,088 | 5,162 | 46 | 62 | 1 | 1,076 | 2,171 | 522 | 50 | 1,354 |
| 204 | 3860C | Other Prop. On Cust. Prem | 15.40 | Distribution Plant - Demand | 0 | - | - | - | - | - | - | - | - | - | - |
| 205 | | | | | | | | | | | | | | | |
| 206 | | Total Distribution Plant | | | 4,272,401 | 2,590,678 | 831,151 | 7,439 | 9,978 | 100 | 173,345 | 349,554 | 83,994 | 8,105 | 218,056 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|---|-------|-----------|-----------|---------|-------|--------|-----|---------|---------|--------|-------|---------|--|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 207 | | | | | | | | | | | | | | |
| 208 | General: | | | | | | | | | | | | | |
| 209 | | | | | | | | | | | | | | |
| 210 | 3890C Land & Land Rights | 23.40 | 99.00 | - | | | | | | | | | | |
| 211 | 3900C Structures & Improvements | 23.40 | 22,919 | 14,215 | 4,561 | 41 | 54 | 1 | 837 | 1,710 | 411 | 39 | 1,051 | |
| 212 | 39003 Improvements | 23.40 | 16 | 10 | 3 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | |
| 213 | 39004 Air Conditioning Equipment | 23.40 | 388 | 240 | 77 | 1 | 1 | 0 | 14 | 29 | 7 | 1 | 18 | |
| 214 | 39005 Improvement to Leased Premises | 23.40 | 486 | 302 | 97 | 1 | 1 | 0 | 18 | 36 | 9 | 1 | 22 | |
| 215 | 3910C Office Furniture & Equipment | 23.40 | 10,399 | 6,450 | 2,069 | 19 | 25 | 0 | 380 | 776 | 186 | 18 | 477 | |
| 216 | 39103 Office Furn. Copiers & Type | 23.40 | 0 | | | | | | | | | | | |
| 217 | 3920C Transportation Equipment | 23.40 | 6,260 | 3,883 | 1,246 | 11 | 15 | 0 | 229 | 467 | 112 | 11 | 287 | |
| 218 | 3930C Stores Equipment | 23.40 | 84 | 52 | 17 | 0 | 0 | 0 | 3 | 6 | 2 | 0 | 4 | |
| 219 | 3940C Tools, Shop & Garage Equipment | 23.40 | 29,057 | 18,022 | 5,782 | 52 | 69 | 1 | 1,061 | 2,168 | 521 | 50 | 1,332 | |
| 220 | 3950C Laboratory Equipment | 23.40 | 126 | 78 | 25 | 0 | 0 | 0 | 5 | 9 | 2 | 0 | 6 | |
| 221 | 3960C Power Operated Equipment | 23.40 | 7 | 4 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | |
| 222 | 39603 Ditchers | 23.40 | 0 | | | | | | | | | | | |
| 223 | 39604 Backhoes | 23.40 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 224 | 39605 Welders | 23.40 | 0 | | | | | | | | | | | |
| 225 | 3970C Communication Equipment | 23.40 | 14,409 | 8,937 | 2,867 | 26 | 34 | 0 | 526 | 1,075 | 258 | 25 | 661 | |
| 226 | 39701 Communication Equipment - Mobile Radios | 23.40 | 0 | | | | | | | | | | | |
| 227 | 39702 Communication Equipment - Fixed Radios | 23.40 | 5,372 | 3,332 | 1,069 | 10 | 13 | 0 | 196 | 401 | 96 | 9 | 246 | |
| 228 | 3980C Miscellaneous Equipment | 23.40 | 6,039 | 3,746 | 1,202 | 11 | 14 | 0 | 221 | 451 | 108 | 10 | 277 | |
| 229 | 3990C Other Tangible Property - Servers - H/W | 23.40 | 0 | | | | | | | | | | | |
| 230 | 39901 Other Tangible Property - Servers - S/W | 23.40 | 2,186 | 1,356 | 435 | 4 | 5 | 0 | 80 | 163 | 39 | 4 | 100 | |
| 231 | 39902 Other Tangible Property - Network - H/W | 23.40 | 701 | 435 | 140 | 1 | 2 | 0 | 26 | 52 | 13 | 1 | 32 | |
| 232 | 39903 Other Tang. Property - CPU | 23.40 | 31,279 | 19,401 | 6,224 | 56 | 74 | 1 | 1,142 | 2,334 | 561 | 53 | 1,434 | |
| 233 | 39904 Other Tangible Property - MF - Hardware | 23.40 | 99.00 | - | | | | | | | | | | |
| 234 | 39905 Other Tang. Property - PC Hardware | 23.40 | 0 | | | | | | | | | | | |
| 235 | 39906 Other Tang. Property - PC Software | 23.40 | 45,312 | 28,104 | 9,016 | 81 | 107 | 1 | 1,655 | 3,381 | 812 | 77 | 2,077 | |
| 236 | 39907 Other Tang. Property - Mainframe S/W | 23.40 | 2,481 | 1,539 | 494 | 4 | 6 | 0 | 91 | 185 | 44 | 4 | 114 | |
| 237 | 39908 Other Tang. Property - Application Software | 23.40 | 0 | | | | | | | | | | | |
| 238 | | | | | | | | | | | | | | |
| 239 | | | | | | | | | | | | | | |
| 240 | Total General Plant | | 177,526 | 110,107 | 35,325 | 316 | 420 | 4 | 6,484 | 13,246 | 3,183 | 303 | 8,138 | |
| 241 | | | | | | | | | | | | | | |
| 242 | TOTAL DIRECT DEPRECIATION EXPENSE | | 4,659,909 | 2,852,200 | 915,054 | 8,190 | 10,933 | 104 | 179,829 | 370,072 | 88,925 | 8,411 | 226,194 | |
| 243 | | | | | | | | | | | | | | |
| 244 | Shared Services General Office: | 23.40 | 102,484 | 63,564 | 20,393 | 183 | 242 | 2 | 3,743 | 7,647 | 1,838 | 175 | 4,698 | |
| 245 | Shared Services Customer Support: | 23.40 | 93,804 | 58,180 | 18,666 | 167 | 222 | 2 | 3,426 | 6,999 | 1,682 | 160 | 4,300 | |
| 246 | Colorado-Kansas General Office: | 23.40 | 23,536 | 14,598 | 4,683 | 42 | 56 | 1 | 860 | 1,756 | 422 | 40 | 1,079 | |
| 247 | | | | | | | | | | | | | | |
| 248 | TOTAL DEPRECIATION EXPENSE - DEMAND | | 4,879,733 | 2,988,542 | 958,795 | 8,581 | 11,452 | 109 | 187,858 | 386,474 | 92,866 | 8,786 | 236,270 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | | |
|--|-----------|-------------------------------------|---------------------------------|------------------|---------------|-------------------|--------------|---------------|------------------|-----|------------------|----------------|-------------------|----------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Commodity | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 249 | | Intangible Plant: | | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | | | | |
| 251 | 30100 | Organization | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 252 | 30200 | Franchises & Consents | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 253 | 30300 | Misc Intangible Plant | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 254 | | | | | | | | | | | | | | | |
| 255 | | Total Intangible Plant: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 256 | | | | | | | | | | | | | | | |
| 257 | | Production Plant: | | | | | | | | | | | | | |
| 258 | | | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 259 | 32520 | Producing Leaseholds | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 260 | 32540 | Rights of Ways | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 261 | 33100 | Production Gas Wells Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 262 | 33201 | Field Lines | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 263 | 33202 | Tributary Lines | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 264 | 33400 | Field Meas. & Reg. Sta. Equip | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 265 | 33600 | Purification Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 266 | | | | | | | | | | | | | | | |
| 267 | | Total Production Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 268 | | | | | | | | | | | | | | | |
| 269 | | Storage Plant: | | | | | | | | | | | | | |
| 270 | | | | | | | | | | | | | | | |
| 271 | 35010 | Land | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 272 | 35020 | Rights of Way | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 273 | 35100 | Structures and Improvements | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 274 | 35102 | Compression Station Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 275 | 35103 | Meas. & Reg. Sta. Structures | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 276 | 35104 | Other Structures | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 277 | 35200 | Wells & Rights of Way | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 278 | 35201 | Well Construction | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 279 | 35202 | Reservoirs | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 280 | 35203 | Cushion Gas | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 281 | 35210 | Leaseholds | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 282 | 35211 | Storage Rights | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 283 | 35300 | Pipelines | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 284 | 35400 | Compressor Station Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 285 | 35500 | Meas. & Reg. Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 286 | 35600 | Purification Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 287 | 35700 | Other Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 288 | | | | | | | | | | | | | | | |
| 289 | | Total Storage Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 290 | | | | | | | | | | | | | | | |
| 291 | | Transmission: | | | | | | | | | | | | | |
| 292 | | | | | | | | | | | | | | | |
| 293 | 36500 | Land & Land Rights | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 294 | 36520 | Rights of Way | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 295 | 36602 | Structures & Improvements | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 296 | 36603 | Other Structures | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 297 | 36700 | Mains Cathodic Protection | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 298 | 36701 | Mains - Steel | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 299 | 36900 | Meas. & Reg. Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 300 | 36901 | Meas. & Reg. Equipment | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 301 | | | | | | | | | | | | | | | |
| 302 | | Total Transmission Plant | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 303 | | | | | | | | | | | | | | | |
| 304 | | Distribution: | | | | | | | | | | | | | |
| 305 | | | | | | | | | | | | | | | |
| 306 | 37400 | Land & Land Rights | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 307 | 37401 | Land | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 308 | 37402 | Land Rights | 15.60 Distribution Plant - Comm | | 1,404 | 787 | 267 | 2 | 3 | 0 | 44 | 160 | 25 | 3 | 112 |
| 309 | 37403 | Land Other | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 310 | 37500 | Structures & Improvements | 15.60 Distribution Plant - Comm | | 725 | 406 | 138 | 1 | 2 | 0 | 23 | 83 | 13 | 1 | 58 |
| 311 | 37501 | Structures & Improvements T.B. | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 312 | 37502 | Land Rights | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 313 | 37503 | Improvements | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 314 | 37600 | Mains Cathodic Protection | 15.60 Distribution Plant - Comm | | 34,624 | 19,410 | 6,593 | 54 | 84 | 0 | 1,087 | 3,950 | 615 | 71 | 2,759 |
| 315 | 37601 | Mains - Steel | 15.60 Distribution Plant - Comm | | 646,328 | 362,333 | 123,075 | 1,007 | 1,560 | 9 | 20,289 | 73,736 | 11,483 | 1,325 | 51,512 |
| 316 | 37602 | Mains - Plastic | 15.60 Distribution Plant - Comm | | 953,463 | 534,513 | 181,561 | 1,486 | 2,301 | 13 | 29,931 | 108,775 | 16,939 | 1,955 | 75,990 |
| 317 | 37603 | Anode | 15.60 Distribution Plant - Comm | | 111,863 | 62,711 | 21,301 | 174 | 270 | 1 | 3,512 | 12,762 | 1,987 | 229 | 8,915 |
| 318 | 37604 | Leak Clamp | 15.60 Distribution Plant - Comm | | 60,691 | 34,024 | 11,557 | 95 | 146 | 1 | 1,905 | 6,924 | 1,078 | 124 | 4,837 |
| 319 | 37900 | Meas. & Reg. Sta. Equip - General | 15.60 Distribution Plant - Comm | | 67,189 | 37,656 | 12,794 | 105 | 162 | 1 | 2,109 | 7,665 | 1,194 | 136 | 5,355 |
| 320 | 37900 | Meas. & Reg. Sta. Equip - City Gate | 15.60 Distribution Plant - Comm | | 33,397 | 18,722 | 6,360 | 52 | 81 | 0 | 1,048 | 3,810 | 593 | 68 | 2,662 |
| 321 | 37908 | Meas. & Reg. Sta. Equipment | 15.60 Distribution Plant - Comm | | 143 | 80 | 27 | 0 | 0 | 0 | 4 | 16 | 3 | 0 | 11 |
| 322 | 38000 | Services | 15.60 Distribution Plant - Comm | | 845,085 | 473,756 | 160,923 | 1,317 | 2,040 | 11 | 26,528 | 96,411 | 15,014 | 1,733 | 67,352 |
| 323 | 38100 | Meters | 15.60 Distribution Plant - Comm | | 244,190 | 130,894 | 46,499 | 381 | 589 | 3 | 7,665 | 27,658 | 4,338 | 501 | 19,462 |
| 324 | 38200 | Meter Installations | 15.60 Distribution Plant - Comm | | 430,505 | 241,342 | 81,978 | 671 | 1,039 | 6 | 13,514 | 49,114 | 7,648 | 883 | 34,311 |
| 325 | 38300 | House Regulators | 15.60 Distribution Plant - Comm | | 65,130 | 36,512 | 12,402 | 101 | 157 | 1 | 2,045 | 7,430 | 1,157 | 134 | 5,191 |
| 326 | 38400 | House Reg. Installations | 99.00 - | | 0 | - | - | - | - | - | - | - | - | - | - |
| 327 | 38500 | Ind. Meas. & Reg. Sta. Equipment | 15.60 Distribution Plant - Comm | | 21,838 | 12,243 | 4,159 | 34 | 53 | 0 | 686 | 2,491 | 388 | 45 | 1,740 |
| 328 | 38600 | Other Prop. On Cust. Prem | 15.60 Distribution Plant - Comm | | 0 | - | - | - | - | - | - | - | - | - | - |
| 329 | | | | | | | | | | | | | | | |
| 330 | | Total Distribution Plant | | | 3,516,576 | 1,971,398 | 669,635 | 5,480 | 8,488 | 46 | 110,390 | 401,186 | 62,475 | 7,211 | 280,267 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|----------------------------|-----------|-----------|---------|-------|-------|----|---------|---------|--------|-------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | |
| 331 | | | | | | | | | | | | | |
| 332 | General: | | | | | | | | | | | | |
| 333 | | | | | | | | | | | | | |
| 334 | 3890C Land & Land Rights | 99.00 - | | | | | | | | | | | |
| 335 | 3900C Structures & Improvements | 23.60 General Plant - Comm | 16,892 | 9,470 | 3,217 | 26 | 41 | 0 | 530 | 1,927 | 300 | 35 | 1,346 |
| 336 | 3900J Improvements | 23.60 General Plant - Comm | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 337 | 39004 Air Conditioning Equipment | 23.60 General Plant - Comm | 286 | 160 | 54 | 0 | 1 | 0 | 9 | 33 | 5 | 1 | 23 |
| 338 | 39005 Improvement to Leased Premises | 23.60 General Plant - Comm | 358 | 201 | 68 | 1 | 1 | 0 | 11 | 41 | 6 | 1 | 29 |
| 339 | 3910C Office Furniture & Equipment | 23.60 General Plant - Comm | 7,664 | 4,297 | 1,459 | 12 | 19 | 0 | 241 | 874 | 136 | 16 | 611 |
| 340 | 3910J Office Furn. Copiers & Type | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 341 | 3920C Transportation Equipment | 23.60 General Plant - Comm | 4,614 | 2,587 | 879 | 7 | 11 | 0 | 145 | 526 | 82 | 9 | 368 |
| 342 | 3930C Stores Equipment | 23.60 General Plant - Comm | 62 | 35 | 12 | 0 | 0 | 0 | 2 | 7 | 1 | 0 | 5 |
| 343 | 3940C Tools, Shop & Garage Equipment | 23.60 General Plant - Comm | 21,417 | 12,006 | 4,078 | 33 | 52 | 0 | 672 | 2,443 | 380 | 44 | 1,707 |
| 344 | 3950C Laboratory Equipment | 23.60 General Plant - Comm | 93 | 52 | 18 | 0 | 0 | 0 | 3 | 11 | 2 | 0 | 7 |
| 345 | 3960C Power Operated Equipment | 23.60 General Plant - Comm | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 346 | 39603 Ditchers | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 347 | 39604 Backhoes | 23.60 General Plant - Comm | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 | 39605 Welders | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 349 | 3970C Communication Equipment | 23.60 General Plant - Comm | 10,620 | 5,954 | 2,022 | 17 | 26 | 0 | 333 | 1,212 | 189 | 22 | 846 |
| 350 | 39701 Communication Equipment - Mobile Radios | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 351 | 39702 Communication Equipment - Fixed Radios | 23.60 General Plant - Comm | 3,959 | 2,220 | 754 | 6 | 10 | 0 | 124 | 452 | 70 | 8 | 316 |
| 352 | 3980C Miscellaneous Equipment | 23.60 General Plant - Comm | 4,451 | 2,495 | 848 | 7 | 11 | 0 | 140 | 508 | 79 | 9 | 355 |
| 353 | 3990C Other Tangible Property - Servers - H/W | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 354 | 39901 Other Tangible Property - Servers - S/W | 23.60 General Plant - Comm | 1,612 | 903 | 307 | 3 | 4 | 0 | 51 | 184 | 29 | 3 | 128 |
| 355 | 39902 Other Tangible Property - Network - H/W | 23.60 General Plant - Comm | 517 | 290 | 98 | 1 | 1 | 0 | 16 | 59 | 9 | 1 | 41 |
| 356 | 39903 Other Tang. Property - CPU | 23.60 General Plant - Comm | 23,054 | 12,924 | 4,390 | 36 | 56 | 0 | 724 | 2,630 | 410 | 47 | 1,837 |
| 357 | 39904 Other Tangible Property - MF - Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 358 | 39905 Other Tang. Property - PC Hardware | 99.00 - | 0 | - | - | - | - | - | - | - | - | - | - |
| 359 | 39906 Other Tang. Property - PC Software | 23.60 General Plant - Comm | 33,397 | 18,723 | 6,360 | 52 | 81 | 0 | 1,048 | 3,810 | 593 | 68 | 2,662 |
| 360 | 39907 Other Tang. Property - Mainframe S/W | 23.60 General Plant - Comm | 1,828 | 1,025 | 348 | 3 | 4 | 0 | 57 | 209 | 32 | 4 | 146 |
| 361 | 39908 Other Tang. Property - Application Software | 23.60 General Plant - Comm | 0 | - | - | - | - | - | - | - | - | - | - |
| 362 | | | | | | | | | | | | | |
| 363 | | | | | | | | | | | | | |
| 364 | Total General Plant | | 130,845 | 73,352 | 24,916 | 204 | 316 | 2 | 4,107 | 14,927 | 2,325 | 268 | 10,428 |
| 365 | | | | | | | | | | | | | |
| 366 | TOTAL DIRECT DEPRECIATION EXPENSE | | 3,647,421 | 2,044,750 | 694,551 | 5,684 | 8,804 | 48 | 114,498 | 416,113 | 64,799 | 7,479 | 290,695 |
| 367 | | | | | | | | | | | | | |
| 368 | Shared Services General Office: | 23.60 General Plant - Comm | 75,536 | 42,346 | 14,384 | 118 | 182 | 1 | 2,371 | 8,617 | 1,342 | 155 | 6,020 |
| 369 | Shared Services Customer Support: | 23.60 General Plant - Comm | 69,138 | 38,759 | 13,165 | 108 | 167 | 1 | 2,170 | 7,888 | 1,228 | 142 | 5,510 |
| 370 | Colorado-Kansas General Office: | 23.60 General Plant - Comm | 17,347 | 9,725 | 3,303 | 27 | 42 | 0 | 545 | 1,979 | 308 | 36 | 1,383 |
| 371 | | | | | | | | | | | | | |
| 372 | TOTAL DEPRECIATION EXPENSE - COMMODITY | | 3,809,442 | 2,135,579 | 725,403 | 5,936 | 9,195 | 50 | 119,584 | 434,597 | 67,678 | 7,812 | 303,608 |

| Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019 | | | | | | | | | | | | | | | |
|---|-----------|-------------------|------------------------------------|---------------|-------------------|--------------|---------------|------------------|-------|------------------|----------------|-------------------|----------------------|-------------------------|---|
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | | | | |
| Total Depreciation Expense | | | | | | | | | | | | | | | |
| Line No. | Acct. No. | Allocation Factor | Allocation Basis | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 373 | | | Intangible Plant: | | | | | | | | | | | | |
| 374 | | | | | | | | | | | | | | | |
| 375 | 30100 | | Organization | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 376 | 30200 | | Franchises & Consents | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 377 | 30300 | | Misc Intangible Plant | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 378 | | | | | | | | | | | | | | | |
| 379 | | | Total Intangible Plant: | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 380 | | | | | | | | | | | | | | | |
| 381 | | | Production Plant: | | | | | | | | | | | | |
| 382 | | | | | | | | | | | | | | | |
| 383 | 32520 | | Producing Leaseholds | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 384 | 32540 | | Rights of Ways | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 385 | 33100 | | Production Gas Wells Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 386 | 33201 | | Field Lines | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 387 | 33202 | | Tributary Lines | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 388 | 33400 | | Field Meas. & Reg. Sta. Equip | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 389 | 33600 | | Purification Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 390 | | | | | | | | | | | | | | | |
| 391 | | | Total Production Plant | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 392 | | | | | | | | | | | | | | | |
| 393 | | | Storage Plant: | | | | | | | | | | | | |
| 394 | | | | | | | | | | | | | | | |
| 395 | 35010 | | Land | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 396 | 35020 | | Rights of Way | 7,225 | 5,444 | 1,747 | 16 | 19 | - | - | - | - | - | - | - |
| 397 | 35100 | | Structures and Improvements | 680 | 520 | 167 | 1 | 2 | - | - | - | - | - | - | - |
| 398 | 35102 | | Compression Station Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 399 | 35103 | | Meas. & Reg. Sta. Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 400 | 35104 | | Other Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 401 | 35200 | | Wells \ Rights of Way | 41,035 | 30,918 | 9,919 | 89 | 109 | - | - | - | - | - | - | - |
| 402 | 35201 | | Well Construction | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 403 | 35202 | | Reservoirs | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 404 | 35203 | | Cushion Gas | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 405 | 35210 | | Leaseholds | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 406 | 35211 | | Storage Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 407 | 35300 | | Pipelines | 22,904 | 17,257 | 5,536 | 50 | 61 | - | - | - | - | - | - | - |
| 408 | 35400 | | Compressor Station Equipment | 57,584 | 43,387 | 13,919 | 125 | 153 | - | - | - | - | - | - | - |
| 409 | 35500 | | Meas & Reg. Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 410 | 35600 | | Purification Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 411 | 35700 | | Other Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 412 | | | Total Storage Plant | 129,437 | 97,525 | 31,288 | 280 | 344 | - | - | - | - | - | - | - |
| 413 | | | | | | | | | | | | | | | |
| 414 | | | Transmission: | | | | | | | | | | | | |
| 415 | | | | | | | | | | | | | | | |
| 416 | | | | | | | | | | | | | | | |
| 417 | 36500 | | Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 418 | 36520 | | Rights of Way | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 419 | 36602 | | Structures & Improvements | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 420 | 36603 | | Other Structures | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 421 | 36700 | | Mains Cathodic Protection | 73,290 | 49,035 | 15,732 | 141 | 173 | - | - | 6,616 | 1,590 | 3 | - | - |
| 422 | 36701 | | Mains - Steel | 3,227 | 2,159 | 693 | 6 | 8 | - | - | 291 | 70 | 0 | - | - |
| 423 | 36900 | | Meas. & Reg. Equipment | 4,029 | 2,695 | 865 | 8 | 10 | - | - | 364 | 87 | 0 | - | - |
| 424 | 36901 | | Meas. & Reg. Equipment | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 425 | | | Total Transmission Plant | 80,546 | 53,889 | 17,289 | 155 | 190 | - | - | 7,271 | 1,747 | 4 | - | - |
| 426 | | | | | | | | | | | | | | | |
| 427 | | | Distribution: | | | | | | | | | | | | |
| 428 | | | | | | | | | | | | | | | |
| 429 | | | | | | | | | | | | | | | |
| 430 | 37400 | | Land & Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 431 | 37401 | | Land | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 432 | 37402 | | Land Rights | 5,236 | 3,680 | 818 | 6 | 8 | 1 | 122 | 314 | 78 | 7 | 202 | - |
| 433 | 37403 | | Land Other | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 434 | 37500 | | Structures & Improvements | 2,703 | 1,899 | 422 | 3 | 4 | 1 | 63 | 162 | 40 | 4 | 104 | - |
| 435 | 37501 | | Structures & Improvements T.B. | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 436 | 37502 | | Land Rights | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 437 | 37503 | | Improvements | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 438 | 37600 | | Mains Cathodic Protection | 129,132 | 90,760 | 20,170 | 152 | 191 | 34 | 3,004 | 7,743 | 1,928 | 174 | 4,976 | - |
| 439 | 37601 | | Mains - Steel | 2,410,531 | 1,694,225 | 376,526 | 2,831 | 3,558 | 633 | 56,079 | 144,542 | 35,996 | 3,249 | 92,891 | - |
| 440 | 37602 | | Mains - Plastic | 3,556,014 | 2,499,321 | 555,451 | 4,176 | 5,249 | 934 | 82,728 | 213,229 | 53,101 | 4,793 | 137,033 | - |
| 441 | 37603 | | Anode | 417,203 | 293,228 | 65,167 | 490 | 616 | 110 | 9,706 | 25,017 | 6,230 | 562 | 16,077 | - |
| 442 | 37604 | | Leak Clamp | 226,354 | 159,091 | 35,357 | 266 | 334 | 59 | 5,266 | 13,573 | 3,380 | 305 | 8,723 | - |
| 443 | 37900 | | Meas & Reg. Sta. Equip - General | 250,587 | 176,124 | 39,142 | 294 | 370 | 66 | 5,830 | 15,026 | 3,742 | 338 | 9,657 | - |
| 444 | 37900 | | Meas & Reg. Sta. Equip - City Gate | 124,556 | 87,543 | 19,456 | 146 | 184 | 33 | 2,898 | 7,469 | 1,860 | 168 | 4,800 | - |
| 445 | 37908 | | Meas & Reg. Sta. Equipment | 532 | 374 | 83 | 1 | 1 | 0 | 12 | 32 | 8 | 1 | 20 | - |
| 446 | 38000 | | Services | 3,151,809 | 2,215,227 | 492,314 | 3,702 | 4,652 | 828 | 73,324 | 188,991 | 47,065 | 4,248 | 121,457 | - |
| 447 | 38100 | | Meters | 910,727 | 640,098 | 142,256 | 1,070 | 1,344 | 239 | 21,187 | 54,610 | 13,600 | 1,238 | 35,095 | - |
| 448 | 38200 | | Meter Installations | 1,605,602 | 1,128,487 | 250,796 | 1,886 | 2,370 | 422 | 37,353 | 96,276 | 23,976 | 2,164 | 61,873 | - |
| 449 | 38300 | | House Regulators | 242,907 | 170,725 | 37,942 | 285 | 359 | 64 | 5,651 | 14,565 | 3,627 | 327 | 9,361 | - |
| 450 | 38400 | | House Reg. Installations | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 451 | 38500 | | Ind. Meas. & Reg. Sta. Equipment | 81,448 | 57,245 | 12,722 | 96 | 120 | 21 | 1,895 | 4,884 | 1,216 | 110 | 3,139 | - |
| 452 | 38600 | | Other Prop. On Cust. Prem | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 453 | | | | | | | | | | | | | | | |
| 454 | | | Total Distribution Plant | 13,115,339 | 9,218,027 | 2,048,621 | 15,403 | 19,359 | 3,444 | 305,118 | 786,433 | 195,849 | 17,677 | 505,408 | - |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | |
|--|---|------------|------------|-----------|--------|--------|-------|---------|---------|---------|--------|---------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | |
| ALLOCATION OF DEPRECIATION EXPENSE | | | | | | | | | | | | |
| 455 | | | | | | | | | | | | |
| 456 | General: | | | | | | | | | | | |
| 457 | | | | | | | | | | | | |
| 458 | 3890C Land & Land Rights | 0 | | | | | | | | | | |
| 459 | 3900C Structures & Improvements | 71,149 | 51,385 | 10,803 | 81 | 100 | 20 | 1,480 | 3,812 | 952 | 85 | 2,431 |
| 460 | 3900J Improvements | 50 | 36 | 8 | 0 | 0 | 0 | 1 | 3 | 1 | 0 | 2 |
| 461 | 39004 Air Conditioning Equipment | 1,203 | 869 | 183 | 1 | 2 | 0 | 25 | 64 | 16 | 1 | 41 |
| 462 | 39005 Improvement to Leased Premises | 1,510 | 1,090 | 229 | 2 | 2 | 0 | 31 | 81 | 20 | 2 | 52 |
| 463 | 3910C Office Furniture & Equipment | 32,281 | 23,314 | 4,902 | 37 | 45 | 9 | 671 | 1,729 | 432 | 39 | 1,103 |
| 464 | 3910J Office Furn. Copiers & Type | 0 | | | | | | | | | | |
| 465 | 3920C Transportation Equipment | 19,434 | 14,036 | 2,951 | 22 | 27 | 5 | 404 | 1,041 | 260 | 23 | 664 |
| 466 | 3930C Stores Equipment | 260 | 188 | 40 | 0 | 0 | 0 | 5 | 14 | 3 | 0 | 9 |
| 467 | 3940C Tools, Shop & Garage Equipment | 90,204 | 65,147 | 13,697 | 103 | 127 | 25 | 1,676 | 4,832 | 1,207 | 108 | 3,083 |
| 468 | 3950C Laboratory Equipment | 380 | 282 | 59 | 0 | 1 | 0 | 8 | 21 | 5 | 0 | 13 |
| 469 | 3960C Power Operated Equipment | 22 | 16 | 3 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |
| 470 | 39603 Ditchers | 0 | | | | | | | | | | |
| 471 | 39604 Backhoes | 10 | 7 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 472 | 39605 Welders | 0 | | | | | | | | | | |
| 473 | 3970C Communication Equipment | 44,731 | 32,306 | 6,792 | 51 | 63 | 12 | 930 | 2,396 | 599 | 54 | 1,529 |
| 474 | 39701 Communication Equipment - Mobile Radios | 0 | | | | | | | | | | |
| 475 | 39702 Communication Equipment - Fixed Radios | 16,675 | 12,043 | 2,532 | 19 | 23 | 5 | 347 | 893 | 223 | 20 | 570 |
| 476 | 3980C Miscellaneous Equipment | 18,748 | 13,540 | 2,847 | 21 | 26 | 5 | 390 | 1,004 | 251 | 22 | 641 |
| 477 | 3990C Other Tangible Property - Servers - H/W | 0 | | | | | | | | | | |
| 478 | 39901 Other Tangible Property - Servers - S/W | 6,788 | 4,902 | 1,031 | 8 | 10 | 2 | 141 | 364 | 91 | 8 | 232 |
| 479 | 39902 Other Tangible Property - Network - H/W | 2,177 | 1,572 | 331 | 2 | 3 | 1 | 45 | 117 | 29 | 3 | 74 |
| 480 | 39903 Other Tang. Property - CPU | 97,102 | 70,129 | 14,744 | 110 | 136 | 27 | 2,019 | 5,202 | 1,299 | 116 | 3,318 |
| 481 | 39904 Other Tangible Property - MF - Hardware | 0 | | | | | | | | | | |
| 482 | 39905 Other Tang. Property - PC Hardware | 0 | | | | | | | | | | |
| 483 | 39906 Other Tang. Property - PC Software | 140,664 | 101,591 | 21,359 | 160 | 197 | 39 | 2,925 | 7,536 | 1,882 | 168 | 4,807 |
| 484 | 39907 Other Tang. Property - Mainframe S/W | 7,701 | 5,562 | 1,169 | 9 | 11 | 2 | 160 | 413 | 103 | 9 | 263 |
| 485 | 39908 Other Tang. Property - Application Software | 0 | | | | | | | | | | |
| 486 | | | | | | | | | | | | |
| 487 | | | | | | | | | | | | |
| 488 | Total General Plant | 551,100 | 398,017 | 83,680 | 626 | 773 | 153 | 11,460 | 29,523 | 7,374 | 660 | 18,834 |
| 489 | | | | | | | | | | | | |
| 490 | TOTAL DIRECT DEPRECIATION EXPENSE | 13,876,423 | 9,767,458 | 2,180,878 | 16,464 | 20,667 | 3,598 | 316,578 | 823,227 | 204,971 | 18,341 | 524,241 |
| 491 | | | | | | | | | | | | |
| 492 | Shared Services General Office: | 318,147 | 229,773 | 48,308 | 362 | 446 | 88 | 6,616 | 17,043 | 4,257 | 381 | 10,873 |
| 493 | Shared Services Customer Support: | 291,199 | 210,310 | 44,216 | 311 | 409 | 81 | 6,056 | 15,600 | 3,897 | 349 | 9,952 |
| 494 | Colorado-Kansas General Office: | 73,064 | 52,769 | 11,094 | 83 | 103 | 20 | 1,519 | 3,914 | 978 | 88 | 2,497 |
| 495 | | | | | | | | | | | | |
| 496 | TOTAL DEPRECIATION EXPENSE | 14,558,833 | 10,260,310 | 2,284,496 | 17,240 | 21,625 | 3,787 | 330,769 | 859,785 | 214,102 | 19,159 | 547,562 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--------------------------------|--------------------|-----------|-------------|---------|---------|------------|-------|------------|-----------|-----------|------------|---------------|---|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | Customer | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| 6 | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 7 | Taxes Other Than Income | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Non Revenue Related: | | | | | | | | | | | | | |
| 10 | 25.2 | Payroll - Cust | 279,952 | 257,390 | 20,660 | 94 | 31 | 159 | 561 | 399 | 552 | 26 | 79 | |
| 11 | 20.2 | Gross Plant - Cust | 3,232,658 | 2,827,820 | 331,177 | 1,502 | 539 | 1,999 | 12,886 | 21,424 | 29,640 | 1,418 | 4,253 | |
| 12 | 20.2 | Gross Plant - Cust | 66,407 | 58,091 | 6,803 | 31 | 11 | 41 | 265 | 440 | 609 | 29 | 87 | |
| 13 | 21.2 | Other Taxes - Cust | 163,223 | 143,363 | 16,349 | 74 | 26 | 100 | 625 | 1,014 | 1,403 | 67 | 201 | |
| 14 | Total Non Revenue Related: | | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 | |
| 15 | Revenue Related: | | | | | | | | | | | | | |
| 16 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Total Revenue Related: | | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | |
| 21 | Total Taxes, Other Than Income | | 3,742,240 | 3,286,663 | 374,990 | 1,700 | 608 | 2,300 | 14,337 | 23,278 | 32,203 | 1,540 | 4,620 | |
| 22 | | | | | | | | | | | | | | |
| 23 | 22.0 | Taxable Income | (563) | (351) | (155) | (1) | (1) | (1) | 4 | (53) | (9) | 0 | 5 | |
| 24 | | | | | | | | | | | | | | |
| 25 | 19.2 | Rate Base - Cust | 1,811,143 | 1,582,857 | 186,377 | 854 | 307 | 1,137 | 7,331 | 12,190 | 16,864 | 807 | 2,420 | |
| 26 | | | | | | | | | | | | | | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|-------------------------|--------------------------------|-----------|-------------|---------|---------|------------|-----|------------|-----------|-----------|------------|---------------|--|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | |
| 56 | Commodity | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | |
| 61 | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible | |
| 62 | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport | |
| 63 | Taxes Other Than Income | | | | | | | | | | | | | |
| 64 | | | | | | | | | | | | | | |
| 65 | Non Revenue Related: | | | | | | | | | | | | | |
| 66 | 25.6 | Payroll - Comm | 10,654 | 5,973 | 2,029 | 17 | 26 | 0 | 334 | 1,215 | 189 | 22 | 849 | |
| 67 | 20.6 | Gross Plant - Comm | 2,108,973 | 1,182,294 | 401,596 | 3,286 | 5,091 | 28 | 66,204 | 240,601 | 37,467 | 4,325 | 168,082 | |
| 68 | 20.6 | Gross Plant - Comm | 43,324 | 24,287 | 8,250 | 68 | 105 | 1 | 1,360 | 4,943 | 770 | 89 | 3,453 | |
| 69 | 21.6 | Other Taxes - Comm | 106,486 | 59,696 | 20,277 | 166 | 257 | 1 | 3,343 | 12,148 | 1,892 | 218 | 8,487 | |
| 70 | | Total Non Revenue Related: | 2,269,437 | 1,272,250 | 432,152 | 3,537 | 5,478 | 30 | 71,241 | 258,907 | 40,318 | 4,654 | 180,871 | |
| 71 | | | | | | | | | | | | | | |
| 72 | Revenue Related: | | | | | | | | | | | | | |
| 73 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 74 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 75 | 99.0 | - | 0 | - | - | - | - | - | - | - | - | - | - | |
| 76 | | Total Revenue Related: | 0 | - | - | - | - | - | - | - | - | - | - | |
| 77 | | | | | | | | | | | | | | |
| 78 | | Total Taxes, Other Than Income | 2,269,437 | 1,272,250 | 432,152 | 3,537 | 5,478 | 30 | 71,241 | 258,907 | 40,318 | 4,654 | 180,871 | |
| 79 | | | | | | | | | | | | | | |
| 80 | 22.0 | Taxable Income | (376) | (235) | (104) | (1) | (1) | (1) | 3 | (36) | (6) | 0 | 3 | |
| 81 | | | | | | | | | | | | | | |
| 82 | 19.6 | Rate Base - Comm | 1,181,583 | 662,399 | 225,000 | 1,841 | 2,852 | 16 | 37,092 | 134,799 | 20,992 | 2,423 | 94,170 | |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--------------------------------------|------------|------------|-----------|-------------|-----------|---------|------------|-------|------------|-----------|-----------|------------|---------------|
| Kansas Jurisdiction Case No. 19-ATMG-RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX | | | | | | | | | | | | | | |
| 83 | | | | | | | | | | | | | | |
| 84 | Total Taxes Other | | | | | | | | | | | | | |
| 85 | | | | | | | | | | | | | | |
| 86 | | | | | | | | | | | | | | |
| 87 | | | | | | | | | | | | | | |
| 88 | | Allocation | Allocation | Total | Residential | Com/PA | Schools | Industrial | SGS | Irrigation | Firm | Schools | Irrigation | Interruptible |
| 89 | | Factor | Basis | Company | Sales | Sales | Sales | Sales | | Sales | Transport | Transport | Transport | Transport |
| 90 | | | | | | | | | | | | | | |
| 91 | Taxes Other Than Income | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | |
| 93 | Non Revenue Related: | | | | | | | | | | | | | |
| 94 | Payroll Related | | | 399,483 | 338,695 | 46,858 | 327 | 331 | 161 | 2,792 | 5,317 | 1,631 | 134 | 3,237 |
| 95 | Property Related | | | 8,089,878 | 5,700,529 | 1,275,098 | 9,642 | 12,097 | 2,089 | 183,205 | 475,162 | 118,322 | 10,605 | 303,129 |
| 96 | Public Service Commission Assessment | | | 166,187 | 117,104 | 26,194 | 198 | 248 | 43 | 3,764 | 9,761 | 2,431 | 218 | 6,227 |
| 97 | Other | | | 408,473 | 288,817 | 64,140 | 486 | 611 | 105 | 9,116 | 23,694 | 5,825 | 526 | 15,153 |
| 98 | Total Non Revenue Related: | | | 9,064,021 | 6,445,145 | 1,412,289 | 10,653 | 13,288 | 2,398 | 198,877 | 513,934 | 128,209 | 11,483 | 327,746 |
| 99 | | | | | | | | | | | | | | |
| 100 | Revenue Related: | | | | | | | | | | | | | |
| 101 | State Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 102 | Local Gross Receipts - Tax | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 103 | Other | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 104 | Total Revenue Related: | | | 0 | - | - | - | - | - | - | - | - | - | - |
| 105 | | | | | | | | | | | | | | |
| 106 | Total Taxes, Other Than Income | | | 9,064,021 | 6,445,145 | 1,412,289 | 10,653 | 13,288 | 2,398 | 198,877 | 513,934 | 128,209 | 11,483 | 327,746 |
| 107 | | | | | | | | | | | | | | |
| 108 | Allowance for Step Rate | | | (1,500) | (936) | (414) | (3) | (3) | (3) | 12 | (142) | (25) | 1 | 13 |
| 109 | | | | | | | | | | | | | | |
| 110 | Interest Expense | | | 4,532,471 | 3,207,498 | 720,088 | 5,459 | 6,815 | 1,186 | 98,611 | 257,997 | 64,530 | 5,756 | 164,532 |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|---------|--------------------------|-------------------------|------------------------|--------------------|--------------------|------------------|----------------------|------------------------|----------------------|------------------------|-------------------------|
| Kansas Jurisdiction Case No. 19-ATMG- ___-RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 1.00 | Input Total Throughput | Value % | 191,137,928 100.0000% | 107,152,231 56.0602% | 36,396,946 19.0422% | 297,856 0.1558% | 461,365 0.2414% | 2,521 0.0013% | 6,000,099 3.1391% | 21,805,817 11.4084% | 3,395,707 1.7766% | 391,944 0.2051% | 15,233,442 7.9699% |
| 1.20 | Internally Generated Sales Mcf | Value % | 150,311,018 100.0000% | 107,152,231 71.2870% | 36,396,946 24.2144% | 297,856 0.1982% | 461,365 0.3069% | 2,521 0.0017% | 6,000,099 3.9918% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 1.30 | Internally Generated Total Firm Throughput | Value % | 175,512,542 100.0000% | 107,152,231 61.0510% | 36,396,946 20.7375% | 297,856 0.1697% | 461,365 0.2629% | 2,521 0.0014% | 6,000,099 3.4186% | 21,805,817 12.4241% | 3,395,707 1.9347% | - 0.0000% | - 0.0000% |
| 1.40 | Internally Generated Transport Mcf | Value % | 115,426,762 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 21,805,817 18.8915% | 3,395,707 2.9419% | 90,225,238 78.1667% | - 0.0000% |
| 1.50 | Input Winter Volumes Excluding Transport | Value % | 116,165,680 100.0000% | 86,571,588 74.5242% | 28,103,825 24.1929% | 253,686 0.2184% | 351,380 0.3025% | 906 0.0008% | 884,294 0.7612% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 1.60 | Internally Generated Mcf less Interruptible, SGS, Irrigation | Value % | 169,509,922 100.0000% | 107,152,231 63.2130% | 36,396,946 21.4719% | 297,856 0.1757% | 461,365 0.2722% | - 0.0000% | - 0.0000% | 21,805,817 12.8640% | 3,395,707 2.0032% | - 0.0000% | - 0.0000% |
| 1.80 | Internally Generated Mcf less Interruptible, SGS, Irrigation, Transport | Value % | 144,308,398 100.0000% | 107,152,231 74.2522% | 36,396,946 25.2216% | 297,856 0.2064% | 461,365 0.3197% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 2.00 | Input Bills | Value % | 1,600,799 100.0000% | 1,474,356 92.1013% | 116,447 7.2743% | 528 0.0330% | 174 0.0108% | 911 0.0569% | 3,100 0.1937% | 1,995 0.1246% | 2,760 0.1724% | 132 0.0082% | 396 0.0247% |
| 2.10 | Internally Generated Bills (Sales) | Value % | 1,595,516 100.0000% | 1,474,356 92.4062% | 116,447 7.2984% | 528 0.0331% | 174 0.0109% | 911 0.0571% | 3,100 0.1943% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 2.20 | Internally Generated Bills (Transport) | Value % | 4,887 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1,995 40.8226% | 2,760 56.4764% | 132 2.7010% | - 0.0000% |
| 2.30 | Internally Generated Bills less Interruptible, SGS, Irrigation | Value % | 1,596,391 100.0000% | 1,474,356 92.3555% | 116,447 7.2944% | 528 0.0331% | 174 0.0109% | 0 0.0000% | 0 0.0000% | 1,995 0.1250% | 2,760 0.1729% | 132 0.0083% | 0 0.0000% |
| 2.40 | Internally Generated Bills less Interruptible, SGS, Irrigation, Transport | Value % | 1,591,504 100.0000% | 1,474,356 92.6391% | 116,447 7.3168% | 528 0.0332% | 174 0.0109% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 2.50 | Input Meters/Services | Value % | 134,856 100.0000% | 124,146 92.0582% | 9,876 7.3235% | 45 0.0332% | 14 0.0106% | 75 0.0554% | 258 0.1913% | 167 0.1238% | 231 0.1712% | 11 0.0082% | 33 0.0246% |
| 2.60 | Internally Generated Meters/Services (Sales) | Value % | 134,414 100.0000% | 124,146 92.3609% | 9,876 7.3476% | 45 0.0333% | 14 0.0106% | 75 0.0556% | 258 0.1919% | - 0.0000% | - 0.0000% | - 0.0000% | 0 0.0000% |
| 2.70 | Internally Generated Meters/Services (Transport) | Value % | 409 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 167 40.8226% | 231 56.4764% | 11 2.7010% | - 0.0000% |
| 2.90 | Input Winter Peak Month (CP) | Value % | 34,231,501 100.0000% | 21,664,259 63.2875% | 6,950,410 20.3041% | 62,205 0.1817% | 76,485 0.2234% | 362 0.0011% | 27,319 0.0798% | 2,923,107 8.5392% | 702,394 2.0519% | 1,489 0.0043% | 1,823,471 5.3269% |
| 2.91 | Internally Generated Winter Peak Month (Sales) | Value % | 28,781,040 100.0000% | 21,664,259 75.2727% | 6,950,410 24.1493% | 62,205 0.2161% | 76,485 0.2657% | 362 0.0013% | 27,319 0.0949% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 2.92 | Internally Generated Winter Peak Month (Transport) | Value % | 3,626,990 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 2,923,107 80.5932% | 702,394 19.3658% | 1,489 0.0411% | 0 0.0000% |
| 2.93 | Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation | Value % | 32,380,348 100.0000% | 21,664,259 66.9056% | 6,950,410 21.4649% | 62,205 0.1921% | 76,485 0.2362% | 0 0.0000% | 0 0.0000% | 2,923,107 9.0274% | 702,394 2.1692% | 1,489 0.0046% | 0 0.0000% |
| 2.94 | Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation, Transport | Value % | 28,753,358 100.0000% | 21,664,259 75.3451% | 6,950,410 24.1725% | 62,205 0.2163% | 76,485 0.2660% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.00 | Input Peak Month (NCP) | Value % | 35,727,476 100.0000% | 21,664,259 60.6375% | 6,950,410 19.4540% | 62,205 0.1741% | 83,442 0.2336% | 836 0.0023% | 1,449,578 4.0573% | 2,923,107 8.1817% | 702,394 1.9660% | 67,775 0.1897% | 1,823,471 5.1038% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | |
|--|---|------------|--------------------------|-------------------------|------------------------|--------------------|---------------------|-------------------|----------------------|------------------------|----------------------|-------------------------|----------------------------|
| Kansas Jurisdiction Case No. 19-ATMG-___RTS | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 3.10 | Internally Generated Peak Month (Sales) | Value % | 30,210,729 100.0000% | 21,664,259 71.7105% | 6,950,410 23.0064% | 62,205 0.2059% | 83,442 0.2762% | 836 0.0028% | 1,449,578 4.7982% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.20 | Internally Generated Peak Month (Transport) | Value % | 3,693,276 100.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 2,923,107 79.1467% | 702,394 19.0182% | 67,775 1.8351% | 0 0.0000% |
| 3.30 | Internally Generated Peak Month less Interruptible, SGS, Irrigation | Value % | 32,453,591 100.0000% | 21,664,259 66.7546% | 6,950,410 21.4165% | 62,205 0.1917% | 83,442 0.2571% | 0 0.0000% | 0 0.0000% | 2,923,107 9.0070% | 702,394 2.1643% | 67,775 0.2088% | 0 0.0000% |
| 3.40 | Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport | Value % | 28,760,315 100.0000% | 21,664,259 75.3269% | 6,950,410 24.1667% | 62,205 0.2163% | 83,442 0.2901% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% | 0 0.0000% |
| 3.60 | Input Small Meter Investment | Value % | 26,446,745 100.0000% | 24,276,204 91.7928% | 2,075,573 7.8481% | 9,412 0.0356% | 2,729 0.0103% | 14,320 0.0541% | 43,049 0.1628% | 9,613 0.0364% | 13,300 0.0503% | 636 0.0024% | 1,908 0.0072% |
| 3.80 | Input Large Meter Investment | Value % | 3,494,604 100.0000% | 20,838 0.5963% | 2,126,013 60.8370% | 9,641 0.2759% | 5,096 0.1458% | 26,743 0.7653% | 151,235 4.3277% | 436,173 12.4813% | 603,427 17.2674% | 28,860 8.2558% | 86,579 2.4775% |
| 4.00 | Input Meter Investment | Value % | 30,256,248 100.0000% | 24,304,939 80.3303% | 4,461,505 14.7457% | 20,232 0.0669% | 7,909 0.0261% | 41,506 0.1372% | 217,972 0.7204% | 453,977 1.5004% | 628,059 2.0758% | 30,038 0.0993% | 90,113 0.2978% |
| 4.10 | Internally Generated Meter Installations | Value % | 30,214,742 100.0000% | 24,304,939 80.4407% | 4,461,505 14.7660% | 20,232 0.0670% | 7,909 0.0262% | 0 0.0000% | 217,972 0.7214% | 453,977 1.5025% | 628,059 2.0786% | 30,038 0.0994% | 90,113 0.2982% |
| 4.20 | Input Direct to Residential | Value % | 1 100.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.40 | Input Direct to Commercial & Public Authority | Value % | 1 100.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.60 | Input Direct to Schools | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 4.80 | Input Direct to Industrial | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.00 | Input Direct to SGS | Value % | 0 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.20 | Input Direct to Interruptible | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 5.40 | Input Direct to Irrigation | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% |
| 5.60 | Input Direct to Firm Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% |
| 5.80 | Input Direct to Interruptible Transport | Value % | 1 100.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | - 0.0000% | 1 100.0000% | - 0.0000% |
| 6.00 | Internally Generated P, S, T & D Plant | Value % | 371,243,533 100.0000% | 261,190,606 70.3556% | 58,647,600 15.7976% | 443,747 0.1195% | 557,250 0.1501% | 95,399 0.0257% | 8,450,020 2.2761% | 21,924,405 5.9057% | 5,458,534 1.4703% | 489,288 0.1318% | 13,986,683 3.7675% |
| 6.20 | Internally Generated P, S, T & D Plant - Customer | Value % | 147,402,078 100.0000% | 128,849,055 87.4133% | 15,160,815 10.2853% | 68,750 0.0466% | 24,706 0.0168% | 91,267 0.0619% | 591,731 0.4014% | 987,778 0.6701% | 1,366,550 0.9271% | 65,357 0.0443% | 196,070 0.1330% |
| 6.40 | Internally Generated P, S, T & D Plant - Demand | Value % | 126,523,515 100.0000% | 77,784,957 61.4787% | 24,955,267 19.7238% | 223,344 0.1765% | 297,639 0.2352% | 2,849 0.0023% | 4,803,337 3.7964% | 9,834,188 7.7726% | 2,363,059 1.8677% | 224,373 0.1773% | 6,034,501 4.7695% |
| 6.60 | Internally Generated P, S, T & D Plant - Commodity | Value % | 97,317,940 100.0000% | 54,556,595 56.0602% | 18,531,517 19.0422% | 151,653 0.1558% | 234,904 0.2414% | 1,283 0.0013% | 3,054,952 3.1391% | 11,102,439 11.4084% | 1,728,925 1.7766% | 199,558 0.2051% | 7,756,112 7.9699% |

| ALLOCATION FACTORS | | | | | | | | | | | | | |
|--------------------|--|-------|------------------|----------------------|-----------------|------------------|---------------------|----------|---------------------|-------------------|----------------------|-------------------------|----------------------------|
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport |
| 7.00 | Internally Generated | Value | 21,306,678 | 16,777,265 | 2,919,155 | 22,146 | 25,373 | 6,631 | 316,684 | 648,876 | 172,343 | 15,456 | 402,749 |
| | Allocated O&M Expenses | % | 100.0000% | 78.7418% | 13.7007% | 0.1039% | 0.1191% | 0.0311% | 1.4863% | 3.0454% | 0.8089% | 0.0725% | 1.8902% |
| 7.20 | Internally Generated | Value | 11,393,546 | 10,426,944 | 872,662 | 3,957 | 1,319 | 6,436 | 24,912 | 21,644 | 29,944 | 1,432 | 4,296 |
| | Allocated O&M Expenses - Cust | % | 100.0000% | 91.5162% | 7.6593% | 0.0347% | 0.0116% | 0.0565% | 0.2187% | 0.1900% | 0.2628% | 0.0126% | 0.0377% |
| 7.40 | Internally Generated | Value | 9,047,433 | 5,864,484 | 1,881,466 | 16,839 | 21,962 | 184 | 264,567 | 528,862 | 127,080 | 12,256 | 329,733 |
| | Allocated O&M Expenses - Demand | % | 100.0000% | 64.8193% | 20.7956% | 0.1861% | 0.2427% | 0.0020% | 2.9242% | 5.8454% | 1.4046% | 0.1355% | 3.6445% |
| 7.60 | Internally Generated | Value | 865,699 | 485,837 | 165,027 | 1,351 | 2,092 | 11 | 27,205 | 98,370 | 15,319 | 1,768 | 68,721 |
| | Allocated O&M Expenses - Comm | % | 100.0000% | 56.1207% | 19.0628% | 0.1560% | 0.2416% | 0.0013% | 3.1425% | 11.3630% | 1.7695% | 0.2042% | 7.9382% |
| 8.00 | Input | Value | 1,590,803 | 1,474,356 | 116,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Customer Deposits Factor | % | 100.0000% | 92.6800% | 7.3200% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9.00 | Internally Generated | Value | 274,588,630 | 193,352,950 | 43,171,792 | 326,009 | 409,149 | 71,186 | 6,253,391 | 16,246,694 | 4,045,342 | 362,112 | 10,350,003 |
| | Allocated Net Plant | % | 100.0000% | 70.4155% | 15.7224% | 0.1187% | 0.1490% | 0.0259% | 2.2774% | 5.9167% | 1.4732% | 0.1319% | 3.7693% |
| 9.20 | Internally Generated | Value | 110,169,145 | 96,361,293 | 11,293,557 | 51,213 | 18,392 | 68,147 | 439,654 | 731,421 | 1,011,890 | 48,395 | 145,184 |
| | Allocated Net Plant - Cust | % | 100.0000% | 87.4667% | 10.2511% | 0.0465% | 0.0167% | 0.0619% | 0.3991% | 0.6639% | 0.9185% | 0.0439% | 0.1318% |
| 9.40 | Internally Generated | Value | 92,410,082 | 56,623,070 | 18,166,030 | 162,582 | 216,943 | 2,090 | 3,553,257 | 7,300,139 | 1,754,152 | 166,056 | 4,465,763 |
| | Allocated Net Plant - Demand | % | 100.0000% | 61.2737% | 19.6581% | 0.1759% | 0.2348% | 0.0023% | 3.8451% | 7.8997% | 1.8982% | 0.1797% | 4.8326% |
| 9.60 | Internally Generated | Value | 72,009,403 | 40,368,588 | 13,712,204 | 112,214 | 173,815 | 950 | 2,260,480 | 8,215,135 | 1,279,300 | 147,661 | 5,739,055 |
| | Allocated Net Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 10.00 | Internally Generated | Value | 5,174,118 | 3,242,684 | 970,991 | 8,508 | 11,232 | 246 | 195,324 | 393,913 | 97,120 | 9,223 | 244,877 |
| | Composite of Accts. 871-879 & 886-893 | % | 100.0000% | 62.6712% | 18.7663% | 0.1644% | 0.2171% | 0.0047% | 3.7750% | 7.6131% | 1.8770% | 0.1782% | 4.7327% |
| 10.20 | Internally Generated | Value | 392,682 | 343,961 | 40,868 | 185 | 64 | 134 | 1,451 | 2,273 | 3,144 | 150 | 451 |
| | Composite of Accts. 871-879 & 886-893 - Cust | % | 100.0000% | 87.5929% | 10.4075% | 0.0472% | 0.0162% | 0.0341% | 0.3694% | 0.5788% | 0.8007% | 0.0383% | 0.1149% |
| 10.40 | Internally Generated | Value | 4,767,843 | 2,891,102 | 927,534 | 8,301 | 11,135 | 112 | 193,447 | 390,090 | 93,735 | 9,045 | 243,343 |
| | Composite of Accts. 871-879 & 886-893 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 10.60 | Internally Generated | Value | 13,594 | 7,621 | 2,589 | 21 | 33 | 0 | 427 | 1,551 | 242 | 28 | 1,083 |
| | Composite of Accts. 871-879 & 886-893 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |
| 11.00 | Internally Generated | Value | 188,508,781 | 131,066,121 | 27,351,962 | (1,478,798) | 352,988 | 8,494 | 5,543,926 | 14,610,707 | 1,678,235 | 132,645 | 9,972,849 |
| | Composite of Accts. 376 & 380 | % | 100.0000% | 69.5279% | 14.5096% | -0.7845% | 0.1873% | 0.0045% | 2.9409% | 7.7507% | 0.8903% | 0.0704% | 5.2904% |
| 11.20 | Internally Generated | Value | 53,770,226 | 50,927,227 | 3,027,750 | 13,730 | 3,775 | 27,815 | 38,302 | (101,345) | (140,206) | (6,706) | (20,117) |
| | Composite of Accts. 376 & 380 - Cust | % | 100.0000% | 94.7127% | 5.6309% | 0.0255% | 0.0070% | 0.0517% | 0.0712% | -0.1885% | -0.2608% | -0.0125% | -0.0374% |
| 11.40 | Internally Generated | Value | 76,322,316 | 46,279,967 | 14,847,716 | 132,884 | 178,251 | 1,786 | 3,096,640 | 6,244,446 | 1,500,479 | 144,783 | 3,895,364 |
| | Composite of Accts. 376 & 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 11.60 | Internally Generated | Value | 58,416,239 | 33,858,928 | 9,476,496 | (1,625,412) | 170,963 | (21,107) | 2,408,984 | 8,467,606 | 317,962 | (5,433) | 6,097,601 |
| | Composite of Accts. 376 & 380 - Comm | % | 100.0000% | 57.9615% | 16.2224% | -2.7825% | 0.2927% | -0.0361% | 4.1238% | 14.4953% | 0.5443% | -0.0093% | 10.4382% |
| 12.00 | Internally Generated | Value | 168,146,523 | 93,062,627 | 34,082,143 | 301,191 | 439,993 | (8,103) | 6,730,517 | 17,897,955 | 3,340,205 | 359,239 | 11,940,756 |
| | Composite of Accts. 374-379 | % | 100.0000% | 55.3462% | 20.2693% | 0.1791% | 0.2617% | -0.0048% | 4.0028% | 10.6443% | 1.9865% | 0.2136% | 7.1014% |
| 12.20 | Internally Generated | Value | (18,754,943) | (16,394,319) | (1,929,011) | (8,747) | (3,144) | (11,612) | (75,290) | (125,682) | (173,875) | (8,316) | (24,947) |
| | Composite of Accts. 374-379 - Cust | % | 100.0000% | 87.4133% | 10.2853% | 0.0466% | 0.0168% | 0.0619% | 0.4014% | 0.6701% | 0.9271% | 0.0443% | 0.1330% |
| 12.40 | Internally Generated | Value | 102,235,241 | 61,992,924 | 19,888,807 | 178,000 | 238,771 | 2,393 | 4,148,010 | 8,364,558 | 2,009,921 | 193,940 | 5,217,917 |
| | Composite of Accts. 374-379 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% |
| 12.60 | Internally Generated | Value | 84,666,225 | 47,464,022 | 16,122,347 | 131,938 | 204,366 | 1,117 | 2,657,796 | 9,659,078 | 1,504,158 | 173,615 | 6,747,787 |
| | Composite of Accts. 374-379 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% |

| Atmos Energy Corporation, Colorado-Kansas Division | | | | | | | | | | | | | | |
|--|--|-------|---------------|-------------------|--------------|---------------|------------------|---------|------------------|----------------|-------------------|----------------------|-------------------------|--|
| Kansas Jurisdiction Case No. 19-ATMG-____RTS | | | | | | | | | | | | | | |
| Test Year Ending March 31, 2019 | | | | | | | | | | | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | Total Company | Residential Sales | Com/PA Sales | Schools Sales | Industrial Sales | SGS | Irrigation Sales | Firm Transport | Schools Transport | Irrigation Transport | Interruptible Transport | |
| 13.00 | Internally Generated | Value | 36,822,861 | 32,216,262 | 5,089,550 | 12,065 | (19,391) | 36,811 | (125,245) | (538,970) | 861,928 | 26,247 | (736,397) | |
| | Composite of Accts. 381-383 | % | 100.0000% | 87.4898% | 13.8217% | 0.0328% | -0.0527% | 0.1000% | -0.3401% | -1.4637% | 2.3407% | 0.0713% | -1.9998% | |
| 13.20 | Internally Generated | Value | 50,857,890 | 40,436,710 | 7,793,831 | 35,343 | 13,884 | 37,075 | 386,020 | 813,795 | 1,125,852 | 53,845 | 161,535 | |
| | Composite of Accts. 381-383 - Cust | % | 100.0000% | 79.5092% | 15.3247% | 0.0695% | 0.0273% | 0.0729% | 0.7590% | 1.6001% | 2.2137% | 0.1059% | 0.3176% | |
| 13.40 | Internally Generated | Value | (7,698,478) | (4,668,167) | (1,497,659) | (13,404) | (17,980) | (180) | (312,352) | (629,865) | (151,350) | (14,604) | (392,918) | |
| | Composite of Accts. 381-383 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% | |
| 13.60 | Internally Generated | Value | (6,336,551) | (3,552,281) | (1,206,621) | (9,874) | (15,295) | (84) | (198,914) | (722,900) | (112,574) | (12,994) | (505,015) | |
| | Composite of Accts. 381-383 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% | |
| 14.00 | Internally Generated | Value | 50,321,592 | 53,766,894 | 849,792 | (12,076) | (41,523) | 37,866 | (633,448) | (1,944,793) | (365,688) | (39,146) | (1,296,286) | |
| | Account 380 | % | 100.0000% | 106.8466% | 1.6887% | -0.0240% | -0.0825% | 0.0752% | -1.2588% | -3.8647% | -0.7267% | -0.0778% | -2.5760% | |
| 14.20 | Internally Generated | Value | 70,618,913 | 65,655,225 | 4,760,696 | 21,588 | 6,599 | 38,247 | 105,939 | 11,563 | 15,996 | 765 | 2,295 | |
| | Account 380 - Cust | % | 100.0000% | 92.9712% | 6.7414% | 0.0306% | 0.0093% | 0.0542% | 0.1500% | 0.0164% | 0.0227% | 0.0011% | 0.0033% | |
| 14.40 | Internally Generated | Value | (11,133,463) | (6,751,057) | (2,165,900) | (19,384) | (26,002) | (261) | (451,720) | (910,904) | (218,881) | (21,120) | (568,233) | |
| | Account 380 - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% | |
| 14.60 | Internally Generated | Value | (9,163,858) | (5,137,274) | (1,745,004) | (14,280) | (22,120) | (121) | (287,667) | (1,045,451) | (162,803) | (18,791) | (730,347) | |
| | Account 380 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% | |
| 15.00 | Internally Generated | Value | 362,954,687 | 255,100,231 | 56,693,662 | 426,260 | 535,748 | 95,317 | 8,443,841 | 21,763,797 | 5,419,942 | 489,206 | 13,986,683 | |
| | Distribution Plant | % | 100.0000% | 70.2843% | 15.6200% | 0.1174% | 0.1476% | 0.0263% | 2.3264% | 5.9963% | 1.4933% | 0.1348% | 3.8536% | |
| 15.20 | Internally Generated | Value | 147,402,078 | 128,849,055 | 15,160,815 | 68,750 | 24,706 | 91,267 | 591,731 | 987,778 | 1,366,550 | 65,357 | 196,070 | |
| | Distribution Plant - Cust | % | 100.0000% | 87.4133% | 10.2853% | 0.0466% | 0.0168% | 0.0619% | 0.4014% | 0.6701% | 0.9271% | 0.0443% | 0.1330% | |
| 15.40 | Internally Generated | Value | 118,234,669 | 71,694,581 | 23,001,330 | 205,857 | 276,137 | 2,767 | 4,797,158 | 9,673,580 | 2,324,467 | 224,291 | 6,034,501 | |
| | Distribution Plant - Demand | % | 100.0000% | 60.6375% | 19.4540% | 0.1741% | 0.2336% | 0.0023% | 4.0573% | 8.1817% | 1.9660% | 0.1897% | 5.1038% | |
| 15.60 | Internally Generated | Value | 97,317,940 | 54,556,595 | 18,531,517 | 151,653 | 234,904 | 1,283 | 3,054,952 | 11,102,439 | 1,728,925 | 199,558 | 7,756,112 | |
| | Distribution Plant - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% | |
| 16.00 | Internally Generated | Value | 10,170,500 | 7,191,792 | 1,661,321 | 13,601 | 17,033 | 1,910 | 258,112 | 540,471 | 136,191 | 12,634 | 337,434 | |
| | O&M Expenses less A&G | % | 100.0000% | 70.7123% | 16.3347% | 0.1337% | 0.1675% | 0.0188% | 2.5379% | 5.3141% | 1.3391% | 0.1242% | 3.3178% | |
| 16.20 | Internally Generated | Value | 3,175,727 | 2,868,327 | 268,271 | 1,217 | 414 | 1,760 | 8,562 | 10,262 | 14,197 | 679 | 2,037 | |
| | O&M Expenses less A&G - Cust | % | 100.0000% | 90.3203% | 8.4476% | 0.0383% | 0.0131% | 0.0554% | 0.2696% | 0.3231% | 0.4471% | 0.0214% | 0.0641% | |
| 16.40 | Internally Generated | Value | 6,430,076 | 4,006,301 | 1,285,317 | 11,503 | 15,253 | 143 | 231,790 | 466,230 | 112,031 | 10,805 | 290,702 | |
| | O&M Expenses less A&G - Demand | % | 100.0000% | 62.3057% | 19.9891% | 0.1789% | 0.2372% | 0.0022% | 3.6048% | 7.2508% | 1.7423% | 0.1680% | 4.5210% | |
| 16.60 | Internally Generated | Value | 564,698 | 317,164 | 107,733 | 882 | 1,366 | 7 | 17,760 | 63,978 | 9,963 | 1,150 | 44,695 | |
| | O&M Expenses less A&G - Comm | % | 100.0000% | 56.1653% | 19.0780% | 0.1561% | 0.2418% | 0.0013% | 3.1450% | 11.3296% | 1.7643% | 0.2036% | 7.9148% | |
| 17.00 | Internally Generated | Value | 9,230,502 | 6,401,361 | 1,493,353 | 12,206 | 15,454 | 1,693 | 260,907 | 550,482 | 138,019 | 12,840 | 344,188 | |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 | % | 100.0000% | 69.3501% | 16.1785% | 0.1322% | 0.1674% | 0.0183% | 2.8266% | 5.9637% | 1.4952% | 0.1391% | 3.7288% | |
| 17.20 | Internally Generated | Value | 2,803,126 | 2,522,789 | 242,694 | 1,101 | 377 | 1,549 | 7,945 | 10,071 | 13,933 | 666 | 1,999 | |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust | % | 100.0000% | 89.9991% | 8.6580% | 0.0393% | 0.0135% | 0.0553% | 0.2834% | 0.3593% | 0.4971% | 0.0238% | 0.0713% | |
| 17.40 | Internally Generated | Value | 5,829,288 | 3,543,283 | 1,136,770 | 10,174 | 13,633 | 136 | 234,187 | 472,178 | 113,460 | 10,947 | 294,522 | |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand | % | 100.0000% | 60.7841% | 19.5010% | 0.1745% | 0.2339% | 0.0023% | 4.0174% | 8.1001% | 1.9464% | 0.1878% | 5.0525% | |
| 17.60 | Internally Generated | Value | 598,088 | 335,289 | 113,889 | 932 | 1,444 | 8 | 18,775 | 68,232 | 10,625 | 1,226 | 47,667 | |
| | Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm | % | 100.0000% | 56.0602% | 19.0422% | 0.1558% | 0.2414% | 0.0013% | 3.1391% | 11.4084% | 1.7766% | 0.2051% | 7.9699% | |
| 18.00 | Internally Generated | Value | 59,801,309 | 43,148,428 | 10,184,509 | 74,159 | 85,576 | 35,893 | 863,827 | 3,256,569 | 752,991 | 44,193 | 1,355,165 | |
| | Revenues | % | 100.0000% | 72.1530% | 17.0306% | 0.1240% | 0.1431% | 0.0600% | 1.4445% | 5.4456% | 1.2592% | 0.0739% | 2.2661% | |
| 18.20 | Internally Generated | Value | 58,474,221 | 42,069,092 | 10,040,977 | 73,233 | 84,523 | 35,371 | 849,631 | 3,210,300 | 744,370 | 43,306 | 1,323,418 | |
| | Rate Schedule Revenues | % | 100.0000% | 71.9447% | 17.1716% | 0.1252% | 0.1445% | 0.0605% | 1.4530% | 5.4901% | 1.2730% | 0.0741% | 2.2633% | |

